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Nothing for publication.

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PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 2nd January, 1894.

No. 1.—In exercise of the power conferred by section 17 of the Indian Councils Act, 1861 (24 and 25 Vict., Cap. 67) the Governor General in Council has been pleased to appoint Thursday, the 4th instant, at 11 A.M., as the time, and the Council Chamber in the Government House, Calcutta, as the place for a meeting of the Council of the Governor General for the purpose of making Laws and Regulations.

The 5th January, 1894.

No. 2.—The following Statute is published for general information:—

THE MADRAS AND BOMBAY ARMIES ACT, 1893.

[56 AND 57 VICTORIA, CHAPTER 62.]

An Act to amend the Law relating to the Madras and Bombay Armies.

[5TH DECEMBER, 1893.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Com-

mons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) The offices of Commander-in-Chief of the forces in the Presidencies of Madras and Bombay respectively, and of Military Secretary to the Government of each of those Presidencies, are hereby abolished, and all things which by or under any Act of Parliament are required or authorised to be done by, to, or before any of the officers whose offices are hereby abolished, shall or may be done by, to, or before such officer as the Commander-in-Chief of the forces in India, with the approval of the Governor-General of India in Council, may appoint in that behalf, and the Commander-in-Chief of the forces in India shall, for the purposes of section one hundred and eighty of the Army Act, be deemed to be the Commander-in-Chief in each Presidency in India.

(2) The military control and authority exercisable by the Governors in Council of the Presidencies of Madras and Bombay shall cease to be exercised by those Governors in Council, and shall be exercisable by the Governor-General of India in Council, and all things which by or under the Army Act are required or authorised to be done by, to, or before the Governor in Council of the Presidency of Madras or of Bombay, shall or may be done by, to, or before the Governor General of India in Council.

(3) The officers holding at the commencement of this Act the offices of Commanders-in-Chief of the forces in the Presidencies of Madras and Bombay shall cease to be Members of the Council of the Governors of Madras and Bombay respectively.

2. The Acts specified in the schedule to this Repeal. Act are hereby repealed to the extent in the third column of that schedule mentioned.

3. This Act shall come into operation at such date as the Governor General of India in Council may by notification in the *Gazette of India* fix in that behalf.

4. This Act may be cited as the Madras and Bombay Armies Act, 1893.

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33 Geo. 3, c. 52.	The East India Company Act, 1793.	In section twenty-four the words "and military," where they occur in relation to the Government of the Presidency of Fort St. George or of Bombay.
		In section twenty-five, the words "or of any provincial Commander-in-Chief of the forces there."

Session and Chapter.	Short title.	Extent of Repeal.
3 & 4 Will. 4, c. 85.	The Government of India Act, 1833.	Section thirty-two, from "and that when the offices of Governor" to "respective Presidencies."
43 Vict., c. 3.	The Indian Salaries and Allowances Act, 1880.	In section sixty-three, the words "Commander-in-Chief or."
41 & 45 Vict., c. 58.	The Army Act	In the First Schedule the words "the Commanders-in-Chief of Madras and Bombay."
		In section fifty-four, the words "or if the offender was tried within the limits of any Presidency by the Governor General or the Governor of that Presidency," and the words "or if the offender has been tried within the limits of any Presidency by the Governor-General or by the Governor of the Presidency."
		In section fifty-seven, the words "also as respects persons undergoing sentences in any Presidency the Commander-in-Chief of the forces in that Presidency."
		In sections sixty, sixty-five, and sixty-seven, the words— "(ii) The Commander-in-Chief of the forces in any Presidency in India;" and the words— "(iv) The Adjutant-General in any Presidency in India."
		In section seventy-three, the words "or the Commander-in-Chief of the forces of any Presidency in India."
		In section one-hundred and seventy-two, the words "or in any Presidency in India."
		In section one hundred and seventy-nine, the words "or of any Presidency in India."
		In section one hundred and eighty-three, the words "and also the Commander-in-Chief of the forces in any Presidency in India," in each place where they occur.
53 & 54. Vict., c. 4.	The Army (Annual) Act, 1890	Section five.

S. HARVEY JAMES,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS

Calcutta, the 4th January, 1894.

PUBLIC.

No. 12.—In exercise of the powers conferred by Section 5 of the Indian Explosives Act, 1884, the Governor General in Council is pleased to direct the substitution of the following rule for rule 6 (XIX) of the rules to regulate the transport and importation of explosives published in Home Department Notification No. 1417, dated the 24th June, 1887:—

If the wagons employed in the transport of explosives are provided with brakes the brakes thereon shall on no account be worked while the wagons are running with a train, nor shall brakes, other than iron brakes, on vehicles immediately adjoining such wagons be worked while such wagons are so running.

ESTABLISHMENTS.

The 5th January, 1894.

No. 2—Lieutenant W. M. Kennedy, 9th Madras Infantry, is appointed to be an Assistant Commissioner of the 3rd grade in Assam.

MEDICAL.

The 3rd January, 1894.

No. 2.—The services of the undermentioned officers of the Indian Medical Service (Bengal), which were placed temporarily at the disposal of the Chief Commissioner of Burma by the Notifications marginally noted, are placed permanently at his disposal:—

H. D. No. 415, dated 4th July, 1889.
H. D. No. 488, dated 31st July, 1889.

ally noted, are
placed perma-

Surgeon-Captain A. R. P. Russell.

Surgeon-Captain J. H. Sellick.

C. J. LYALL,

Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.

FORESTS.

Calcutta, the 2nd January, 1894.

No. 1-F.—The undermentioned officers, who have been appointed by Her Majesty's Secretary of State to the Forest Department of India, are appointed to be Assistant Conservators of the 2nd grade, with effect from the dates specified opposite their names, and are posted to the provinces noted below:—

Mr. H. G. Billson, North-Western Provinces and Oudh,	27th November, 1893.	
" C. C. Abbey, North-Western Provinces and Oudh,	24th November, 1893.	
" R. M. Williamson, Berar,	16th November, 1893.	
" R. C. Milward, Central Provinces,	27th November, 1893.	
" F. Linnell, Central Provinces,	27th November, 1893.	
" C. O. Hanson, Central Provinces,	27th November, 1893.	
" W. F. Perrée, Bengal,	} 1st December, 1893.	
" C. B. Smales, Burma,		
" E. P. Stebbing, Bengal,		
" F. E. B. Lloyd, Assam,		

GENERAL.

The 5th January, 1894.

No. 40—305.—Mr. J. L. Pigot, Assistant Inspector General of Forests, availed himself on the 2nd October, 1893, of the privilege leave granted him in Notification No. 3393—306, dated the 27th September last, and returned to duty on the 9th November, 1893.

E. C. BUCK,

Secretary to the Government of India.

STAR OF INDIA.

NOTIFICATION.

*Fort William, the 1st January, 1894.***No. 1-S. I.**

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that Her Majesty the Queen, Empress of India, has been graciously pleased to make the following appointments to the said Order:—

To be a Knight Commander.

SIR HENRY MORTIMER DURAND, K.C.I.E., C.S.I., Secretary to the Government of India in the Foreign Department.

To be Companions.

RICHARD UDNY, Esq., Indian Civil Service, Officiating Commissioner and Superintendent of the Peshawar Division.

JERVOISE ATHELSTANE BAINES, Esq., Indian Civil Service, Census Commissioner for India.

WILLIAM JOHN CUNINGHAM, Esq., Indian Civil Service, Officiating Secretary to the Government of India in the Foreign Department.

THOMAS SALTER PYNE, Esq., M.I.M.E., Chief Engineer to His Highness the Amir of Afghanistan.

By order of the Grand Master,

W. J. CUNINGHAM,

for *Secretary to the Most Exalted
Order of the Star of India.*

INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 1st January, 1894.

No. 1-I. E.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that Her Majesty the Queen, Empress of India, has been graciously pleased to make the following appointments to the said Order :—

To be Knights Commanders.

HIS HIGHNESS MAHARAO RAJA RAGHUBIR SINGH BAHADUR, of Bundi.

HIS HIGHNESS MAHARAJA BHANWAR PAL DEO BAHADUR YADUKUL CHANDRA BHAL, of Karauli.

HIS HIGHNESS SARAMAD-I-RAJAH-I-BUNDELKHAND MAHARAJA MAHINDRA SAWAI PRATAP SINGH BAHADUR, of Orchha.

PRINCE JAHAN KADR MIRZA MUHAMMAD WAHID ALI BAHADUR, of the family of the late King of Oudh.

COLONEL JOHN CHARLES ARDAGH, C.B., C.I.E., Royal Engineers, Private Secretary to His Excellency the Viceroy.

COLONEL LORD WILLIAM LESLIE DE LA POER BERESFORD, V.C., C.I.E., British Service, Military Secretary to His Excellency the Viceroy.

JAMES LYLE MACKAY, Esq., C.I.E., lately an Additional Member of the Council of the Governor-General for making Laws and Regulations.

To be Companions.

THE HON'BLE MR. PHIROZSHAH MERWANJI MEHTA, M.A., Barrister-at-Law, Additional Member of the Council of the Governor-General for making Laws and Regulations.

WILLIAM ROBERT BROOKE, Esq., Director-General of Telegraphs in India.

PAUL GREGORY MELITUS, Esq., Indian Civil Service, Deputy Secretary to the Government of India in the Home Department.

LIEUTENANT-COLONEL GEORGE MONTGOMERIE JOHN MOORE, ROYAL ARTILLERY, Retired, President of the Madras Municipal Commission.

SURGEON-MAJOR ERNEST HARROLD FENN, Coldstream Guards, Surgeon to His Excellency the Viceroy.

MAJOR RICHARD CARNAC TEMPLE, Indian Staff Corps, President of the Rangoon Municipal Committee.

MAJOR JOHN WILLIAM HOGGE, Indian Staff Corps, lately Inspecting Officer, Imperial Service Troops.

EDWARD CLAUDIUS SCOTNEY GEORGE, Esq., Indian Civil Service, Offg. Deputy Commissioner, Bhamo District.

ROBERT WILLIAM EDWARD HAMPE VINCENT, Esq., Acting Commissioner of Police, Bombay.

LIEUTENANT ARTHUR HENRY MCMAHON, Indian Staff Corps, Political Agent in Zhob, Baluchistan Agency.

LIEUTENANT JOHN MANNERS SMITH, V.C., Indian Staff Corps, Political Assistant of the First Class.

JOHN STUART DONALD, Esq., Assistant Commissioner in the Punjab.

RAI BAHADUR BANKIM CHANDAR CHATTERJI, Retired Deputy Magistrate and Deputy Collector, Bengal.

By order of the Grand Master,

W. J. CUNINGHAM,

for *Secretary to the Most Eminent
Order of the Indian Empire.*

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st January, 1894.

No. 3-E.

On the occasion of his recent visit to Burma, His Excellency the Viceroy and Governor-General was pleased to confer the following titles:—

The title of Kyet thaye zaung shwe Salwè ya Min as a personal distinction upon—

Hkun Leng, Sawbwa of Mōng Pan.

Hkun Ti, Sawbwa of Mōng Pawn.

Maung Po Shwe, Township Officer of Lundaung in the Mandalay district.

Maung Shwe Pe, Extra Assistant Commissioner and Sub-divisional Officer of North Tharrawaddy.

Maung Po Sa, Myoòk and Sub-divisional Officer of Yamèthin.

The title of Thuye gaung ngwe Da ya Min as a personal distinction upon—

Saw Sein Bu, Myoza of Sam Ka.

Maung Kalathi, Assistant Superintendent of Police in the Rangoon town district.

Maung Po Byu, Inspector of Police in the Upper Chindwin district.

Maung San Pe, Extra Assistant Commissioner and Sub-divisional Officer of Prome.

Maung Aung Min, Extra Assistant Commissioner and Sub-divisional Officer of Myotha in the Sagaing district.

The title of Ahmudan gaung Tazeik ya Min as a personal distinction upon—

Maung Hmu, Municipal Commissioner, Mandalay.

Saw Nyun, Ngwegunhmu of Pwehla.

Maung Hmat of Mògòk.

Maung Shwe Po, Akunwun of the Amherst district.

Maung San Hla Baw, Extra Assistant Commissioner.

U Aung, Honorary Magistrate, Rangoon.

The title of Rai Bahadur as a personal distinction upon—

Gopal Singh, Naib Commandant, Burma Military Police.

No. 2-I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Nawab upon **Sardar Muhammad Afzal Khan, Khan Bahadur**, British Agent at Kabul, as a personal distinction.

No. 3-I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja as a personal distinction upon—

Babu Raj Rajeswari Prosad Singh of Surajpura in the district of Shahabad in the Bengal Presidency.

Babu Saroda Narain Singh, the Zamindar of Gadi Serampore in the district of Hazaribagh in the Bengal Presidency.

No. 4-I.

His Excellency the Viceroy and Governor-General is pleased to confer upon **Padur Sitarama Krishnaswami Aiyar**, Joint Magistrate and Deputy Diwan Peishcar, Pudukota in Madras, the title of **Diwan Bahadur** as a personal distinction.

No. 5-I.

His Excellency the Viceroy and Governor-General is pleased to confer upon **Maulvi Shibli Nomani**, Professor of Arabic and Persian, **Muhammadan Anglo-Oriental College**, Aligarh, the title of **Shams-ul-ulama** as a personal distinction.

No. 6-I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur as a personal distinction upon—

Nasarvanji S. Ginvala, Municipal Commissioner of Broach in the Bombay Presidency.

Sheik Bahadur Ali Khan, Zamindar of Barh in the district of Patna in the Bengal Presidency.

Kunwar Lutf Ali Khan of Talibnagar in the district of Bulandshahr in the North-Western Provinces.

Munshi Mumtaz Ali Khan, Deputy Collector in the North-Western Provinces.

Karar Haidar, Assistant Surgeon in the North-Western Provinces.

Abdul Majid Khan, Inspector of Police in the district of Agra in the North-Western Provinces.

Khan Ahmad Shah, Extra Judicial Assistant Commissioner in the Punjab.

Khan Saifulla Khan, Honorary Magistrate of Khangarh in the district of Muzaffargarh in the Punjab.

Fazl Hak Khan, Assistant District Superintendent of Police in the Punjab.

Framji Nusserwanji Suntook, General Merchant and Contractor, Mount Abu in Rajputana.

Muhammad Budruddin, Commandant of the Body Guard of His Highness the Maharaja of Mysore.

Alam Shah, late Assistant Settlement Officer in Kashmir.

Dinshaw Dossabhoy Gorwalla, Head Assistant of the Commissariat Transport Department of the Bombay Presidency.

Saikh Fattah-ud-din, Inspector, Thagi and Dacoity Department.

Zahir-ulla Khan, formerly a Kote-Duffadar in the 1st Regiment Central India Horse, and now orderly to the President of the Rampur Council of Regency.

Haji Sheikh Mahomed Wazir-ud-din, of Agra.

No. 7-I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur as a personal distinction upon—

Singamrazu Lingayya Garu, Member of the Municipal Council of Bezvada in the district of Kistna in the Madras Presidency.

Mount Etirazulu Pillai, Member of the Municipal Council of Bezvada in the district of Kistna in the Madras Presidency.

Nanu Aiyar Bala Krishna Aiyar, Tahsildar of Kolatur Taluq, Pudukota in Madras.

Sadhu Seshayya, First Lecturer in the Kumbhakonam College in Tanjore in the Madras Presidency.

Chingachan Vittil Gopalan Nayar, Subordinate Judge of Madura in the Madras Presidency.

Rishiyur Venkata Srinivasa Aiyar, First Assistant in the Revenue Secretariat of the Madras Government.

Umedram Ranchordas, lately a District Deputy Collector of Surat in the Bombay Presidency.

Vishnu Balkrishna Sohoni, late of the Educational Department of the Bombay Presidency.

Raghoba Mahadik, Zamindar of Rajim in the Raipur district of the Central Provinces.

No. 8-I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur as a personal distinction upon—

Babu Govind Ballav Rai Mahashaya, Zamindar of Bhadrak in the district of Balasore in the Bengal Presidency.

Babu Bhuban Mohan Raha, lately a Deputy Magistrate and Deputy Collector in the Bengal Presidency.

Babu Sri Nath Pal, Manager of the Estates of Maharani Shurnomoyee, C.I., of Cossim Bazar in Murshidabad in the Bengal Presidency.

Babu Saroda Prosad Chatterjee, Deputy Collector, Revenue Division, Sone Canals in the Bengal Presidency.

Babu Radha Ballabh Chowdry of Sherpur in the district of Mymensing in the Bengal Presidency.

Babu Annoda Prosad Ghose, Deputy Magistrate and First Personal Assistant to the Commissioner of the Presidency Division.

Babu Bolae Chand, lately a Subordinate Judge in Bengal.

Babu Dwarka Nath Bhuttacharjee, lately a Subordinate Judge in Bengal.

Chaudhri Dhyan Singh, Honorary Magistrate of Kanth in the district of Moradabad in the North-Western Provinces.

Babu Durga Pershad, Treasurer and Honorary Magistrate of Farrukhabad in the North-Western Provinces.

Pandit Kedar Nath, Deputy Collector in the North-Western Provinces.

Nehal Singh, Assistant Surgeon in the North-Western Provinces.

Mian Badan Singh, Senior Member of Council of the Bilaspur State in the Punjab.

Lala Lachmi Chand, Sub-Engineer, Public Works Department in the Punjab.

Harihar Singh, Zamindar of Padampur and Chanderpur in the Sambalpur district of the Central Provinces.

Lala Jai Kishen Das, Residency Vakil, Kashmir.

Babu Baney Madhub Banerjee, First class Assistant and Superintendent in the Accounts Branch of the Military Department Secretariat, Government of India.

Babu Netai Chand Chatterjee, Rai Sahib, Deputy Examiner, 2nd Grade, and Superintendent of the Commissariat Branch of the Military Accounts Department, Eastern Circle, Bengal.

Babu Kally Bhoosun Ghose, Head Assistant, Commissariat Department, Eastern Circle.

Bhola Miser, Senior Hospital Assistant, Subordinate Medical Department, Bengal.

Babu Baikunthanatha Basu, Bullion-keeper of the Mint at Calcutta.

Babu Nabagopal Sarkar, Foreign Office.

Babu Hem Chunder Sircar, Treasurer, Office of Private Secretary to the Viceroy.

No. 9-I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardar Bahadur as a personal distinction upon—

Sardar Lachmi Sahai, Extra Assistant Commissioner in the Punjab.

Sardar Arjan Singh, Chahal, of the Amritsar district in the Punjab.

No. 10-I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib as a personal distinction upon—

Shaikh Kadar Shaikh Abdulla, Senior Hospital Assistant in the Bombay Presidency.

Saiyid Alah Rakhio Shah, Special Magistrate in Sukkur in the Shikarpur district of Sind in the Bombay Presidency.

Mian Kadir Baksh, Bhatti, of Jalalpur in the district of Gujranwala in the Punjab.

Maulvi Wali Muhammad, Persian Branch, Foreign Office.

Amir Bakhsh, Senior Hospital Assistant, Viceroy's dispensary.

No. 11-I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib as a personal distinction upon—

Narayanrao Ramnaya Udeavar, Member of the Kanara District Board, and of the Honawar Taluka Local Board in the Bombay Presidency.

Rakhmaji Narayan Seeband, Supervisor in the Public Works Department of the Bombay Presidency.

Balkrishna Shayana, Member of the Cantonment Committee and of the Suburban Municipal Committee of Poona in the Bombay Presidency.

Girdhar Mahadev Nagarkar, lately a Postal Superintendent of the Bombay Circle.

Billary Rungasawmy Naidoo, 1st Class Clerk, Office of the Commissary-General, Madras Presidency.

No. 12-I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib as a personal distinction upon—

Babu Hurry Mohun Sandyal, Supervisor in the Public Works Department of the Bengal Presidency

Lala Har Narain, Arora, President of the Municipal Committee of Ramnagar in the district of Gujranwala in the Punjab.

Babu Bhagobutty Charn Chatterjee, Assistant Examiner, Military Accounts Department.

Babu Thakoor Dass Banerjee, Overseer, 1st grade, in the Public Works Department, Bengal.

The 30th December, 1893.

No. 2598-E.—With reference to the notification by the Government of Bengal, No. 1A. (General), dated the 6th January, 1891, the services of Mr. A. W. Paul, C.I.E., Indian Civil Service, are replaced at the disposal of the Government of Bengal, with effect from the date on which he may relinquish charge of the special duty on which he has been employed.

The 3rd January, 1894.

No. 4-G.—The following changes are made in the graded list of the Political Department:—

Consequent on the seconding of Mr. W. R. Lawrence, C.I.E., Indian Civil Service, Settlement Commissioner, Kashmir, as a substantive Political Agent of the 3rd Class, and with effect from the 10th October, 1893:

Captain P. J. Melvill, Indian Staff Corps, Political Assistant of the 1st Class, to be a substantive Political Agent of the 3rd Class, but to continue to officiate as a Political Agent of the 2nd Class.

Consequent on the return from privilege leave of Major J. H. Sadler, Indian Staff Corps, Officiating Political Agent of the 2nd Class, and with effect from the 29th October, 1893:

Captain W. C. R. Stratton, Indian Staff Corps, Officiating Political Agent of the 2nd Class, reverts to Officiating Political Agent of the 3rd Class.

Captain J. L. Kaye, Indian Staff Corps, Officiating Political Agent of the 3rd Class, reverts to Officiating Political Assistant of the 1st Class.

Lieutenant P. T. A. Spence, Indian Staff Corps, Officiating Political Assistant of the 1st Class, reverts to Officiating Political Assistant of the 2nd Class.

Lieutenant A. McConaghey, Indian Staff Corps, Officiating Political Assistant of the 2nd Class, reverts to Officiating Political Assistant of the 3rd Class.

Consequent on the appointment of Captain A. F. Pinhey, Indian Staff Corps, to officiate as a Political Agent of the 3rd Class, and with effect from the 6th November, 1893:

Captain M. A. Tighe, Indian Staff Corps, Officiating Political Agent of the 3rd Class, reverts to Officiating Political Assistant of the 1st Class.

Consequent on the return from privilege leave of Major C. W. Ravenshaw, Indian Staff Corps, Officiating Political Agent of the 1st Class, and with effect from the 10th November, 1893:

Major G. Gaisford, Indian Staff Corps, Officiating Political Agent of the 1st Class, reverts to Officiating Political Agent of the 2nd Class.

Captain L. S. Newmarch, Indian Staff Corps, Officiating Political Agent of the 2nd Class, reverts to Officiating Political Agent of the 3rd Class.

Consequent on the appointment of Lieutenant K. D. Erskine, Indian Staff Corps, to officiate as a Political Agent of the 3rd Class, and with effect from the 11th November, 1893:

Captain F. E. Younghusband, C.I.E., 1st (King's) Dragoon Guards, Officiating Political Agent of the 3rd Class, reverts to Officiating Political Assistant of the 1st Class.

Captain C. A. Kemball, Indian Staff Corps, Officiating Political Assistant of the 1st Class, reverts to Officiating Political Assistant of the 2nd Class.

Lieutenant A. F. Bruce, Indian Staff Corps, Officiating Political Assistant of the 2nd Class, reverts to Officiating Political Assistant of the 3rd Class.

Consequent on the return from furlough and extraordinary leave of Captain H. L. Ramsay, Indian Staff Corps, Political Agent of the 2nd Class, and his appointment (hereby made) to officiate as a Political Agent of the 1st Class, and with effect from the 14th November, 1893:

Major A. M. Muir, Indian Staff Corps, Officiating Political Agent of the 1st Class, reverts to Officiating Political Agent of the 2nd Class.

Captain P. J. Melvill, Indian Staff Corps, Officiating Political Agent of the 2nd Class, reverts to his substantive grade as a Political Agent of the 3rd Class.

Mr. O. V. Bosanquet, Indian Civil Service, Officiating Political Agent of the 3rd Class, reverts to Officiating Political Assistant of the 1st Class.

Lieutenant C. T. Ducat, Indian Staff Corps, Political Assistant of the 1st Class, substantive *pro tempore*, reverts to Officiating Political Assistant of the 1st Class.

Captain S. H. Godfrey, Indian Staff Corps, Officiating Political Assistant of the 1st Class, reverts to Officiating Political Assistant of the 2nd Class.

Lieutenant C. E. Ross, Indian Staff Corps, Officiating Political Assistant of the 2nd Class, reverts to Officiating Political Assistant of the 3rd Class.

Consequent on the replacement at the disposal of the Military Department of the services of Lieutenant C. T. Ducat, Indian Staff Corps, Officiating Political Assistant of the 1st Class, and with effect from the 22nd November, 1893 :

Captain S. H. Godfrey, Indian Staff Corps, Officiating Political Assistant of the 2nd Class, to officiate as a Political Assistant of the 1st Class.

Lieutenant C. E. Ross, Indian Staff Corps, Officiating Political Assistant of the 3rd Class, to officiate as a Political Assistant of the 2nd Class.

Consequent on the replacement at the disposal of the Military Department of the services of Colonel S. B. Miles, Resident of the 2nd Class and Resident in Meywar, and with effect from the 26th November, 1893 :

Mr. C. S. Bayley, Indian Civil Service, to be a substantive Political Agent of the 1st Class, but to be seconded for employment as an Additional Political Agent of the 1st Class and Political Agent in Bikanir.

Lieutenant-Colonel E. A. Fraser, Indian Staff Corps, Political Agent of the 2nd Class to be a substantive Political Agent of the 1st Class.

Major A. M. Muir, Indian Staff Corps, Political Agent of the 3rd (Officiating 2nd) Class, to be a substantive Political Agent of the 2nd Class.

Lieutenant A. H. McMahon, C.I.E., Indian Staff Corps, Political Assistant of the 2nd Class, to be a substantive Political Agent of the 3rd Class.

Lieutenant L. Impey, Indian Staff Corps, Political Assistant of the 3rd Class, to be a substantive Political Assistant of the 2nd Class.

Consequent on the return from privilege leave of Colonel A. W. Roberts, Bengal General List Cavalry, Political Agent of the 1st Class, and with effect from the 12th December, 1893 :

Major C. W. Ravenshaw, Indian Staff Corps, Officiating Political Agent of the 1st Class, reverts to his substantive grade as a Political Agent of the 2nd Class.

Captain A. F. DeLaessoe, C.M.G., C.I.E., Officiating Political Agent of the 2nd Class, reverts to his substantive grade as a Political Agent of the 3rd Class.

Lieutenant K. D. Erskine, Indian Staff Corps, Officiating Political Agent of the 3rd Class, reverts to Officiating Political Assistant of the 1st Class.

Captain S. H. Godfrey, Indian Staff Corps, Officiating Political Assistant of the 1st Class, reverts to Officiating Political Assistant of the 2nd Class.

Lieutenant C. E. Ross, Indian Staff Corps, Officiating Political Assistant of the 2nd Class, reverts to Officiating Political Assistant of the 3rd class.

Consequent on the reversion from deputation with the Kabul Mission of Lieutenant A. H. McMahon, C.I.E., Indian Staff Corps, Political Agent of the 3rd Class, and with effect from the 14th December, 1893 :

Captain W. H. M. Stewart, Indian Staff Corps, Officiating Political Agent of the 3rd Class, reverts to his substantive grade as a Political Assistant of the 1st Class.

Lieutenant S. F. Bayley, Indian Staff Corps, Officiating Political Assistant of the 1st Class, reverts to Officiating Political Assistant of the 2nd Class.

Lieutenant H. B. Peacock, Indian Staff Corps, Officiating Political Assistant of the 2nd Class, reverts to Officiating Political Assistant of the 3rd class.

No. 8-G.—Subject to the confirmation of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. Heerjeebhoy Manackjee Rustomjee as Consul for Persia at Calcutta.

The 4th January, 1894.

No. 18-G.—Lieutenant J. F. Whyte, Indian Staff Corps, Officiating Political Assistant of the 3rd class, is appointed to officiate as a Political Assistant of the 1st class, and is posted as First Assistant to the Political Resident in the Persian Gulf, with effect from the date of assuming charge.

No. 20-G.—With reference to the notification by the Government of India in the Public Works Department, No. 34 (General), dated the 31st

January, 1888, the services of Mr. G. M. R. Field, Executive Engineer, 1st grade, are replaced at the disposal of the Public Works Department, with effect from the afternoon of the 14th November, 1893, the date on which he was relieved of his duties in the Patiala State.

No. 20-F.—With reference to the notification by the Punjab Government, No. 994, dated the 5th September, 1893, the services of Mr. J. S. Donald, C.I.E., Assistant Commissioner, lately employed on special duty in connection with the Kabul Mission, were replaced at the disposal of the Punjab Government, with effect from the 26th November, 1893.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 30th December, 1893.

No. 5686-P.—Major G. Davidson, R.E., whose services have been placed temporarily at the disposal of this Department, is appointed to officiate as Mint Master, Calcutta, *vice* Lieutenant-Colonel A. W. Baird, R.E.

The 4th January, 1894.

No. 35-P.—Surgeon-Major H. P. Yeld (Bengal Establishment), Officiating Assay Master, Bombay, is granted privilege leave for 1 month and 25 days, with effect from 28th January, 1894.

J. F. FINLAY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 1st January, 1894.

No. 1.—The Queen has been graciously pleased to give orders for the following appointments to the Most Honourable Order of the Bath:—

To be an Honorary Member of the First Class, or Knights Grand Cross of the said Most Honourable Order:—

His Highness Sir Abdur Rahman Khan, G.C.S.I., Amir of Afghanistan and its Dependencies.

To be an Ordinary Member of the Military Division of the Third Class, or Companions of the said Most Honourable Order:—

Colonel Edmond Roche Elles, Royal Artillery, Deputy Quarter-Master General.

APPOINTMENTS.

PERSONAL STAFF.

No. 2.—The Viceroy and Governor-General has been pleased to make the following appointments on His Excellency's personal staff:—

To be Honorary Surgeons.

Surgeon-Colonel Arthur Charles Gaye, Army Medical Staff.

Surgeon-Lieutenant-Colonel Alexander John Willcocks, M.D., Indian Medical Service (Bengal).

5th January, 1894.

APPOINTMENTS.

HYDERABAD CONTINGENT.

No. 3.—*1st Infantry*—

Surgeon-Lieutenant G. Bidie, Indian Medical Service, Madras Establishment, officiating Medical Officer, 4th Infantry, to be officiating

Medical Officer, *vice* Surgeon-Major F. J. Doy'e, officiating as Medical Officer, 3rd Lancers, Hyderabad Contingent. Dated 20th December, 1893.

No. 4.—*2nd Infantry*—

Surgeon-Captain C. H. L. Falk, Indian Medical Service, Madras Establishment, Medical Officer, 4th Infantry, and officiating Medical Officer, 2nd Infantry, to be Medical Officer, *vice* Surgeon-Major C. L. Swaine, M.D., appointed Medical Officer, 4th Infantry. Dated 20th December, 1893.

No. 5.—*4th Infantry*—

Surgeon-Major C. L. Swaine, M.D., Medical Officer, 2nd Infantry, and officiating Sanitary Commissioner, Hyderabad Assigned Districts, to be Medical Officer, *vice* Surgeon Captain C. H. L. Falk, appointed Medical Officer, 2nd Infantry. Dated 20th December, 1893.

STAFF CORPS.

No. 6.—Lieutenant Robert Clarence Wellesley Lukin, Yorkshire Light Infantry, officiating Squadron Officer, 9th Regiment of Bengal Lancers, having completed eighteen months' probationary service, is admitted to the Indian Staff Corps, with effect from the 16th June, 1892, subject to confirmation by the Secretary of State for India.

No. 7.—Second-Lieutenant Robert John Camac Eastwood, Gloucestershire Regiment, officiating Wing Officer, 30th Regiment of Bombay Infantry (3rd Belooch Battalion), having completed eighteen months' probationary service, is admitted to the Indian Staff Corps, with effect from the 3rd June, 1892, subject to confirmation by the Secretary of State for India.

Second Lieutenant Eastwood will rank as Lieutenant in the Indian Staff Corps from the above date, subject to Her Majesty's approval.

No. 8.—In G. G. O. No. 1131 of 1893, notifying the admission of Lieutenant C. B. Monypenny to the Indian Staff Corps, the words "having completed eighteen months' probationary service" should be omitted.

FURLOUGH AND LEAVE.

No. 9.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty:—

Major C. H. DesVœux, Indian Staff Corps, Wing Commander and 2nd-in-command, 36th (Sikh) Regiment of Bengal Infantry, for one year. Pension service—22nd year commenced 10th January, 1893.

Captain C. G. R. Thackwell, Indian Staff Corps, Assistant Commissary General, 4th class, for seven months. Pension service—16th year commenced 1st May, 1893.

Captain C. J. Cortfield, Indian Staff Corps, Assistant Commissary General, 4th class, for one year. Pension service—16th year commenced 4th December, 1893.

Captain W. M. Carpendale, Indian Staff Corps, Squadron Commander, 8th Bengal Cavalry, for one year. Pension service—13th year commenced 22nd October, 1893.

No. 10.—The undermentioned officers are granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Lieutenant W. F. C. Tayler, Indian Staff Corps, 1st (Prince Albert Victor's Own) Regiment of Punjab Cavalry, for one year. Pension service—5th year commenced 30th January, 1893.

Lieutenant H. A. V. Cummins, Indian Staff Corps, Wing Officer, 2nd Infantry, Hyderabad Contingent, for one year. Pension service—5th year commenced 21st September, 1893.

No. 11.—Lieutenant H. E. G. Clayton, Royal Engineers, Assistant Engineer, 1st grade, Military Works Department, is granted leave out of India (p. a.) for one year, under the leave rules applicable to regimental officers of the British Army serving in India.

No. 12.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Lieutenant-Colonel E. B. Bishop, Indian Staff Corps, Commandant, 1st Battalion, 3rd Gurkha Rifles, (p. a.) till 26th April, 1894.

Major R. C. Hadow, Indian Staff Corps, Wing Commander and 2nd-in-command, 15th (The Ludhiana Sikh) Regiment of Bengal Infantry, (u. p. a.) for fourteen days.

Major W. Lambert, Indian Staff Corps, 3rd Punjab Cavalry, Assistant Judge Advocate General, (p. a.) for two months.

Surgeon-Major W. Conry, M.B., 13th Bengal Lancers, (m. c) for six months.

LONDON GAZETTE.

No. 13.—The following extracts are published for general information :—

" *London Gazette*," dated the 12th December, 1893, page 7259.

WAR OFFICE, PALL MALL,

12th December, 1893.

* * * *

Staff, Colonel (Local Brigadier-General in India) M. Protheroe, C.B., C.S.I., Indian Staff Corps, to be Aide-de-Camp to the Queen, *vice* Colonel Sir E. R. C. Bradford, K.C.B., K.C.S.I., Indian Staff Corps, transferred to the Unemployed Supernumerary List. Dated 13th December, 1893.

* * * *

MEMORANDA.

* * * *

INDIAN STAFF CORPS.

Colonel William Hill to be Major-General. Dated 2nd September, 1893.

The undermentioned Major-Generals are transferred to the Unemployed Supernumerary List :—

William Hill. Dated 2nd September, 1893.

Brooke Rynd Chambers. Dated 12th November, 1893.

Guy Annesley Prendergast. Dated 19th November, 1893.

The undermentioned Colonels to be Major-Generals :—

Charles Smith Maclean, C.B., C.I.E. Dated 2nd September, 1893.

Edmund Faunce, C.B. Dated 12th November, 1893.

Robert Byng Patricia Price Campbell, C.B. Dated 19th November, 1893.

INDIAN ARMY.

The undermentioned Colonels to be Major-Generals :—

Henry Archibald McNair, Bengal Infantry. Dated 30th September, 1893.

Charles Samuel Steward, Madras Cavalry. Dated 5th October, 1893.

Woodburn Francis Bartleman, Bengal Infantry. Dated 5th October, 1893.

(Local Major-General) Sir Robert Cunliffe Low, K.C.B., Bengal Cavalry. Dated 5th October 1893.

ORGANISATION.

NATIVE ARMY.

No. 14.—Under the authority of the Secretary of State for India, it is notified that the designation of the 9th Regiment of Bengal Infantry is changed to "The 9th Gurkha (Rifle) Regiment of Bengal Infantry."

PROMOTIONS.

COLONEL'S ALLOWANCE.

No. 15.—Colonel Arthur Robert Chapman, Indian Staff Corps, is admitted to the colonel's allowance, with effect from the 4th January, 1894.

PUBLIC WORKS DEPARTMENT.

No. 16.—Sub Conductor Thomas Fitzpatrick, Sub-Engineer, 3rd grade, Military Works Department, to be Conductor, and Sergeant George Ricketts, Overseer, 1st grade, Military Works Department, to be Sub-Conductor, with effect from the 7th December, 1893, *vice* Conductor James Tuer, transferred to the pension establishment.

NATIVE ARMY.

No. 17.—19th Regiment of Bengal Lancers—

Jemadar Dilawar Khan to be Ressaidar, and Kot-Duffadar Kalander Khan to be Jemadar, *vice* Ressaidar Izzat Khan, transferred to the 13th (The Duke of Connaught's) Regiment of Bengal Lancers; with effect from the 18th August, 1893.

Kot-Duffadar Abdul Aziz Khan to be Jemadar, *vice* Muhammad Akbar Khan, resigned; with effect from the 1st November, 1893.

No. 18.—7th (The Duke of Connaught's Own) Regiment of Bengal Infantry—

Pay-Havildar Har-Dayal Singh to be Jemadar, *vice* Jagesar Misir, transferred to the pension establishment, with effect from the 1st December, 1893.

RETIREMENTS.

No. 19.—Colonel Christopher George Cautley, General List, Cavalry, is permitted to retire from the service, with effect from the 8th February, 1894, subject to Her Majesty's approval.

REWARDS.**GOOD-SERVICE PENSIONS.**

No. 20.—It is notified that, on the recommendation of the Government of India, Her Majesty's Government have been pleased to confer a good-service pension on the undermentioned officer, with effect from the date specified:—

In place of Colonel R. B. P. P. Campbell, C.B., Staff Corps, succeeded to the colonel's allowance. Dated the 4th September, 1893.

COLONEL JAMES CALDER STEWART, C.B.,
INDIAN STAFF CORPS.

Dates of Commissions.

Ensign	4th September, 1857.
Lieutenant	12th September, 1860.
Captain	4th September, 1869.
Major	4th September, 1877.
Brevet Lieutenant-Colonel .	2nd March, 1881.
Lieutenant-Colonel	4th September, 1883.
Colonel in the Army	2nd March, 1885.

Appointments.

Regimental duty, 6th Bengal European Regiment, 1858-59.

On duty with discharged men proceeding to England, 1859-60.

Regimental duty, 5th Punjab Cavalry, as doing duty officer, squadron officer and squadron commander (officiating several times as 2nd-in-command), 1862-63.

Regimental duty, 5th Punjab Cavalry, as 2nd-in-command (officiating once as Commandant), 1883-87.

Regimental duty, 7th Bengal Cavalry, as officiating Commandant, 1887-89.

Regimental duty, 7th Bengal Cavalry, as Commandant, 1889-92.

War Services.

India, 1857-58.—Action of Miangunj, siege and capture of Lucknow, and actions of Bari and Nagar.—(Medal and clasp.)

North-West Frontier, 1877-78.—Expedition against the Jowaki Afridis.—(India Medal and clasp.)

Afghanistan, 1878-80.—Action of Matun; battle of Charasiah; occupation of Kabul, and operations at and around that place in December, 1879.—(Twice mentioned in despatches: medal and two clasps: brevet of Lieutenant-Colonel.)

Burma, 1887-88.—(Clasp to India Medal.)

VOLUNTEER CORPS.**APPOINTMENTS.**

No. 21.—*Eastern Bengal State Railway Volunteer Rifle Corps*—

The first Christian name of Second-Lieutenant Mills is John, and not as notified in G. G. O. No. 1001 of 1893.

No. 22.—*5th Administrative Battalion, North-Western Provinces Volunteers*—

Charles Arthur Fuller, Gentleman, to be Surgeon-Lieutenant.

RESIGNATIONS.

No. 23.—*Eastern Bengal State Railway Volunteer Rifle Corps*—

Lieutenant S. B. Tritton resigns his commission.

E. H. H. COLLEN,

Secretary to the Government of India.

MILITARY DEPARTMENT.**NOTIFICATION.**

Calcutta, the 5th January, 1894.

Statement of Deposits on account of Estates between the 16th December, 1893, and 5th January, 1894.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
Gerald Clement Davison (a)	Lieutenant	Indian Staff Corps.	22nd May, 1893	No Will found	R s. p. 898 6 8	...	4th March, 1894.

(a) *Next-of-kin*—
Mother—Mrs. Davison,
69, Ladbroke Grove Road,
North Kensington, London.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 2nd January, 1894.

No. 1.—Mr. A. C. Newcombe, Executive Engineer, 2nd grade, State Railways, is permanently promoted to Executive Engineer, 1st grade, with effect from the 16th August, 1893.

No. 2.—Mr. H. P. Burt, Assistant Secretary to the Government of India, Public Works Department, is promoted from class II, grade 2, sub. *pro tem.*, to class II, grade 1, sub. *pro tem.*, of the Superior Revenue Establishment of State Railways, with effect from the 1st January, 1894.

No. 3.—Mr. J. M'F. Petters, Assistant Engineer, 3rd grade (old classification), Burma, is promoted to Assistant Engineer, 3rd grade (new classification), with effect from the 7th November, 1893.

No. 4.—The Governor General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to State Railways, with effect from the dates specified :—

NAMES.	From	To	Nature of promotion	With effect from
Bhupat Rai . . .	Assistant Engineer, 2nd grade, <i>s. p. t.</i>	Assistant Engineer, 2nd grade.	Permanent .	1893. 4th October.
Smyth, Lieutenant W. C., R. E.	Assistant Engineer, 3rd grade	Ditto ditto .	<i>S. p. t.</i> .	4th Ditto.
Smith, J. H. M. . .	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Temporary .	17th Ditto.
Beechey, W. . . .	Executive Engineer, 3rd grade, temporary rank.	Assistant Engineer, 2nd grade.	...	25th Ditto.
Currie, H. A. F. . .	Assistant Engineer, 1st grade, <i>s. p. t.</i>	Ditto ditto .	...	25th Ditto.
Couchman, F. D. . .	Executive Engineer, 3rd grade, temporary rank.	Ditto ditto .	...	1st November.
Hewitt, St. J. . . .	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Temporary .	9th Ditto.
Woodside, J. . . .	Executive Engineer, 3rd grade, temporary rank.	Assistant Engineer, 2nd grade.	...	9th Ditto.
Gales, R. R. . . .	Executive Engineer, 3rd grade, temporary rank.	Assistant Engineer, 1st grade.	<i>S. p. t.</i> .	18th Ditto.
Sykes, C. F. . . .	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Temporary .	23rd Ditto.

No. 5.—Mr. Vincent Hamilton Schwabe is appointed on probation in class III, grade 4 of the Superior Revenue Establishment of State Railways, Locomotive Department, and posted to the Establishment under the Director General of Railways, for employment on the East Coast Railway.

is promoted from class III, grade 1, to class II, grade 4 of the Superior Revenue Establishment of State Railways, with effect from the 1st January, 1894.

No. 6.—Mr. W. H. H. James, District Traffic Superintendent, Eastern Bengal State Railway,

No. 7.—Mr. E. E. A. Küster, Executive Engineer, 3rd grade, State Railways, is transferred to the Local Administration List and posted to Assam.

The 3rd January, 1894.

No. 8.—The Governor General in Council is pleased to order the following promotions of Executive and Assistant Engineers attached to State Railways, with effect from the date specified :—

NAMES.	From	To	Nature of promotion.	With effect from
Roberts, R. W. . . .	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Permanent .	1893. 16th August.
Sivewright, R. . . .	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Do. . .	Ditto.
Chadwick, W. . . .	Executive Engineer, 2nd grade, <i>s. p. t.</i>	Executive Engineer, 2nd grade.	Do. . .	Ditto.
Prickett, L. G. . . .	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	<i>S. p. t.</i> .	Ditto.

No. 9.—Mr. C. Vincent, Executive Engineer, 1st grade, Central Provinces, vacated the appointment of Under-Secretary to the Government of India in the Public Works Department, with effect from the forenoon of the 3rd January, 1894, from which date his services have been temporarily placed at the disposal of the Government of the Straits Settlements.

No. 10.—With reference to Public Works Department Notification No. 9 of this date, Mr. N. F. Mackenzie, Executive Engineer, 2nd grade, North-Western Provinces and Oudh, is appointed Under-Secretary to the Government of India in the Public Works Department.

The 4th January, 1894.

No. 11.—The following is published for general information :—

No. 004 R. T.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

General Rules for working railways open for traffic.

Calcutta, the 3rd January, 1894.

READ—

Section 47 of the Indian Railways Act (IX) of 1890.

Government of India circular No. 3 Railway, dated the 19th April 1892, promulgating General Rules for all open state railways in British India administered by the Government.

Government of India, Public Works Department, notification No. 174, dated the 7th May 1892, publishing in the *Gazette of India* of the 14th May 1892 the circular and the General Rules read above.

Government of India resolution No. 0058 R. T., dated the 28th February 1893, published in the *Gazette of India* of the 4th March 1893 under Public Works Department notification No. 82, dated the 1st March 1893.

Government of India resolution No. 321 R. T., dated the 7th June 1893, published in the *Gazette of India* of the 24th June 1893 under Public Works Department notification No. 249, dated the 23rd June 1893.

Government of India resolution No. 255 R. T., dated the 11th May 1893, published in the *Gazette of India* of the 20th May 1893 under Public Works Department notification No. 203 of the 18th May 1893.

Government of India resolution No. 372 R. T., dated the 27th June 1893, published in the *Gazette of India* of the 1st July 1893 under Public Works Department notification No. 250 of the 28th June 1893.

Government of India, Public Works Department, notification No. 331, dated the 12th September 1893, published in the *Gazette of India* of the 16th September 1893.

Letter from the Director General of Railways, No. 491 T., dated the 22nd December 1893.

OBSERVATIONS.—The Director General of Railways has applied that the General Rules for working open lines of railway in British India which have been sanctioned by the Governor General in Council and published under Public Works Department notification No. 174, dated the 7th May 1892 (*vide* the *Gazette of India* of the 14th May 1892), as modified by the Government of India, Public Works Department, notifications Nos. 82, dated the 1st March, 249, dated the 23rd June, and 331, dated the 12th September 1893 (*vide* the *Gazette of India* of the 4th March, 24th June and 16th September 1893) may be made applicable to the Bezvada-Godavery section of the East Coast railway from the date on which its management and working may be assumed by the State in supersession of the General Rules which were applied to that section of the railway under Public Works Department notification No. 203 of the 18th May 1893 which was published in the *Gazette of India* of the 20th May 1893.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules for Indian railways with the modifications cited in the foregoing observations, to the Bezvada-Godavery section of the East Coast railway.

ORDER.—Ordered that the General Rules, with the modifications cited in the foregoing observations, which have already been published in the *Gazette of India*, be further notified to the railway servants and to the public by a copy thereof, being kept open to inspection, free of any charge, in the office of the station master of every station on the said railway.

Ordered, also, that this resolution be communicated to the Director General of Railways, for information and guidance, and that it be published under a notification in Part I of the *Gazette of India*.

The 5th January, 1894.

No. 12.—Lieutenant R. E. Tomlin, R.E., Assistant Engineer, 2nd grade, State Railways, is appointed to officiate as Assistant Secretary to the Government of India in the Public Works Department, during the absence, on furlough, of Mr. S. DeBrath, or until further orders.

TELEGRAPHS.

The 5th January, 1894.

No. 13.—The Governor General in Council is pleased to permit Mr. B. T. Finch, late Director, Persian Gulf Section of the Indo-European Telegraph Department, to retire from the service, with effect from the 1st April, 1893.

F. L. O'CALLAGHAN,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 6, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 4th November, 1893.

From the 18th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 11th November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page, 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,
Publisher, Gazette of India.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

PATENTS.

Calcutta, the 4th January, 1894.

NOTIFICATIONS.

No. 26 P.—Applications in respect of the under-mentioned inventions have been filed, during the week ending 30th December 1893, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888 :—

No. 370 of 1893.—Illius Augustus Timmis, of 2, Great George Street, Westminster, in the County of Middlesex, in England, Civil Engineer, for improvements in staff apparatus for the working of a single line railway.

No. 371 of 1893.—Montague H. C. Shann, Engineer, of 173, Wicklam Terrace, Brisbane, in the Colony of Queensland, Australia, for improvements in self-contained water-tube boilers.

No. 372 of 1893.—George Lamb Scott, of 18, Nelson Street, Manchester, in the County of Lancaster, England, Engineer; Charles Henry Nevill, of Bramhall Hall, Cheshire, England, Calico Printer; and Samuel Jones Redfern, of The Meadows Urms-ton, near Manchester, aforesaid, Print Buyer; for improvements in wheels and axles for vehicles.

No. 373 of 1893.—Godfrey Jullien Robinson, of Great Norbury Street, Hyde, in the County of Chester, England, Commercial Agent; Alfred Victor Ainsworth, of Great Norbury Street, Hyde, aforesaid, Commercial Traveller; Albert Arthur Ainsworth, of Exchange Buildings, Hyde, Commission Agent; John Harry Ainsworth, of Great Norbury Street, Hyde, aforesaid, Tailor; and John Hilton, of Curzon Street, Oldham, in the County of Lancaster, England, Clothier; for improvements in the frames of school slates.

No. 374 of 1893.—Walter Ernest Chick, Engineer, of 23, Park Street, Calcutta, for an automatic lubricated punkha-wheel.

No. 375 of 1893.—John Hancock, of the town of Lucknow, for facilitating the deposit of indigo fecula by mode of propulsion.

No. 27 P.—A specification of the under-mentioned invention has been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director, Department of Land Records and Agriculture, North-Western Provinces

and Oudh. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, in the Imperial Secretariat Buildings, Government Place, West, Calcutta upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 139 of 1893.—Alan Wood Rendell, Locomotive Superintendent, East Indian Railway, Jamalpur, and William Watters, Foreman, East Indian Railway, Jamalpur for improvements in the form of lamps for the use of mineral and other oils, and dispensing with the use of chimneys. (Filed 16th December 1893.)

No. 28 P.—The fee prescribed in Schedule 4 of Act V of 1888 has been paid for the continuance of exclusive privilege during the period 8th November 1893 to 7th November 1894 in respect of the under-mentioned invention :—

No. 37 of 1888.—Thomas Toussaint Watson, Jabalpur, Assistant Locomotive Superintendent, Great Indian Peninsula Railway, for pulling punkhas by machine to be driven by water, or steam power, compressed air, electricity, vacuum or other motive power.

No. 29 P.—Whereas the inventors of the under-mentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) [or within the further time allowed under section 8, sub-section (4) of the said Act] the fee hereinafter mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling and using the said inventions in British India and of authorising others so to do has ceased :—

No. 155 of 1889.—Mr. G. F. Strawson's invention for a pneumatic machine for distributing seeds, manures and other solid or liquid substances over land under cultivation. (Specification filed 25th September 1889.)

No. 158 of 1889.—Messrs. H. Deveril and W. Gallagher's invention for improvement in photographic negatives and sensitised plates for use in photo-illustrative processes (Specification filed 26th September 1889.)

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of Rs 50 for each of the said inventions.

NOTICES.

Applications and all communications relating to the Inventions and Designs Act, 1888, should be placed under cover addressed "Secretary to the Government of India, Revenue and Agricultural Department (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, is open for the transaction of business on all days (except Sundays and Gazetted Holidays) from 11 A.M. to 4 P.M.

Applications for the registration of Trade Marks as "Designs" under Part II of the "Inventions and Designs Act (V of 1888)" are frequently received in the Office of the Secretary appointed under the said Act. It is hereby notified for general information that the Government of India are advised that Trade Marks are not "Designs" within the meaning of the said Act, and, therefore, are not capable of such registration.

G. W. FORREST,
Secy. under the Inventions and
Designs Act, 1888.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enforced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th December, 1893.

PARTICULARS.	3½ PER CENT. TRANSFER LOAN OF 1853-54.	4 PER CENT. LOANS					4½ PER CENT. LOANS			TRANSFER LOAN OF 1879, SEVEN SHILLINGS PER CENT. PORTION.	5 PER CENT. LOAN OF 1865-57.	3 PER CENT. LOAN OF 1873-74.	GRAND TOTAL.
		Of 1833-33.	Of 1835-36.	Of 1842-43.	Of 1850-55.	Transfer of 1855.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Of 1879.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.			
Balance of 30th November, 1893	50,100	10,85,013	20,12,200	3,05,89,300	16,47,40,900	3,50,20,700	1,79,66,100	25,14,23,213	36,000	1,04,700	15,13,600	16,54,300	25,38,63,613
<i>Add—</i> Amount of 4¼ Notes transferred to 7¼ in London . . . . .	...	...	...	...	...	6,300	...	6,300	...	...	...	...	6,300
Amount of 7¼ Stock transferred to London . . . . .	...	...	...	...	...	42,500	...	42,500	...	...	...	...	42,500
Amount of trans-ferred to in London . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras between 1st and 15th December, 1893 . . . . .	...	...	...	...	2,200	...	...	2,200	...	...	...	...	2,200
Amount enfaced at Bombay between 1st and 15th December, 1893 . . . . .	...	...	...	...	23,000	87,000	9,000	2,07,000	...	...	...	...	2,09,000
Amount enfaced at Calcutta between 1st and 15th December, 1893 . . . . .	...	...	...	28,100	1,25,000	65,900	1,000	2,20,000	...	...	...	...	445,000
<i>Deduct—</i> Amount written off in the London Registers	50,100	10,85,013	20,12,200	3,07,05,400	16,48,91,100	3,52,31,400	1,79,76,100	25,19,01,213	36,000	1,04,700	15,13,600	16,54,300	25,45,68,613
Balance on 15th December, 1893 . . . . .	...	...	8,800	4,20,500	10,67,900	4,45,300	2,000	19,44,500	...	2,000	4,99,300	5,01,300	24,70,800
	50,100	10,85,013	20,03,400	3,02,84,900	16,38,23,200	3,47,86,100	1,79,74,100	24,99,56,713	36,000	1,02,700	10,14,300	11,53,000	25,20,97,813

NOTE.—From 9th June, 1897, to 15th Oct. 1893, enfaced from India 8,951 lakhs; re-transferred from London 7,165 lakhs.

1st Oct. 1893, to 31st "	21 "
1st Nov. " " 15th Nov. "	28 "
1st Dec. " " 30th "	14 "
1st Dec. " " 15th Dec. "	26 "
	7,261 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 28th December, 1893.

W. D. CRUICKSHANK.
Secretary and Treasurer.

Balance against India 1,166 lakhs.

Statement of the Affairs of the Bank of Bengal for the week ending 2nd January, 1894.

By order of the Directors,
W. D. CRUICKSHANK.
Secretary and Treasurer.

F. T. LEWIS,
Chief Accountant.

Rate for Demand Loans 4 per cent.
Percentage 44'4.

- (a) Algebra.
- (b) Trigonometry, Plane and Spherical.
- (c) Theory of Equations.
- (d) Analytical Plane Geometry, including the Higher Plane Curves.
- (e) Analytical Solid Geometry.
- (f) Differential Calculus.
- (g) Integral Calculus, including the elements of the Calculus of Variations.
- (h) Differential Equations.

Chrystal	.	Algebra, Part II, Chaps. XXIII—XXVIII, XXXII, XXXV.
Hobson	.	Plane Trigonometry.
Casey	.	Spherical Trigonometry.
Burnside	and	
Panton	.	Theory of Equations (3rd Edition).
Salmon		Conic Sections.
Salmon		Higher Plane Curves, Chaps. I—V, omitting Section V.
Salmon		Geometry of Three Dimensions (omitting the last two Chapters).

- (a) Analytical Statics.
- (b) Dynamics of a Particle.
- (c) Rigid Dynamics.
- (d) Hydro-mechanics, including the elements of the Theory of Sound.
- (e) Astronomy.
- (f) Newton's Principia, Sections I, II, III, IX, XI.

Minchin	.	.	Statics (4th Edition), omitting Chap. XIV.
Tait and Steele	.	.	Dynamics of a Particle.
Routh	.	.	Rigid Dynamics, Part I.
Besant	.	.	Hydro-mechanics, Part I (Hydrostatics).
Basset	.	.	Elementary Treatise on Hydrodynamics and Sound.
Godfray	.	.	Astronomy.
Newton	.	.	Principia, Sections I, II, III, IX,

XI.

SENATE HOUSE,
The 2nd January, 1894.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The undermentioned candidates have passed the B. L. Examination :—

FIRST DIVISION.

Datta, Hirendranath Metropolitan Institution.

SECOND DIVISION.

In Order of Merit.

- | | | |
|-----|---|--------------------------------|
| 1. | Mandal, Jadunath | Presidency College. |
| 2. | Mukhopadhyay, Nandalal | Ripon College. |
| 3. | Mitra, Binodchandra | Ditto. |
| 4. | Chattopadhyay, Bijaygopal | Ditto. |
| 5. | Ray, Kumudnath | Metropolitan Institution. |
| 6. | Pal, Chandranath | Dacca College. |
| 7. | Ghosh, Umeschandra | Patna College. |
| 8. | Chakrabarti, Mahimchandra | City College. |
| 9. | S. E. Carim | Patna College. |
| 10. | De, Pannalal | Ripon College. |
| 11. | Chattopadhyay, Narendrakrishna | Ditto. |
| 12. | Sen, Banamali | City College. |
| 13. | { Mukhopadhyay, Bipradas | Metropolitan Institution. |
| | { Mitra, Jugalkisor | Ripon College. |
| 15. | Kuldip Sahay | Patna College. |
| 16. | { Basu, Atalbihari | City College. |
| | { De, Gobindachandra | Ditto. |
| 18. | Bandyopadhyay, Bhubaneswar | Ditto. |
| 19. | Shahabuddin Khan | Ripon College. |
| 20. | Bandyopadhyay, Ambikacharan | Metropolitan Institution. |
| 21. | Lala Digambar Lal | Ditto. |
| 22. | Chakrabarti, Sudarsan | Ripon College. |
| 23. | Das, Padmanath | Victoria College, Cooch-Bihar. |
| 24. | Niyogi, Bamacharan | Ditto. |
| 25. | { Ray, Abinaschandra | City College. |
| | { Basu, Narendrachandra | Ripon College. |
| | { Raj Kishore | Patna College. |
| 27. | { Mukhopadhyay, Satyaprasanna | City College. |
| | { Gangopadhyay, Karunakanta | Ripon College. |
| 30. | Chattopadhyay, Phanindramohan | Ditto. |
| 31. | { Maulik, Srischandra | Metropolitan Institution. |
| | { Purushottam Ganesh Paranjpe | Morris College. |
| 33. | Das, Upendranath | City College. |
| 34. | Bhaumik, Hemchandra | Metropolitan Institution. |
| 35. | Mukhopadhyay, Amritlal | Ditto. |
| 36. | Pal, Radhikamohan | Ripon College. |
| 37. | Ray, Jogindranath | Ditto. |
| 38. | Das, Kaminikumar | Metropolitan Institution. |
| 39. | Majumdar, Sasilochar | Ripon College. |
| 40. | Sen, Nisikanta | Dacca College. |
| 41. | { Syed Mohammad Hasan | Patna College. |
| | { Chattopadhyay, Lalbihari | Ripon College. |
| | { Chaudhuri, Srischandra | Ditto. |
| 44. | Jamil Akhtar | Patna College. |
| 45. | Bardhan, Gobindachandra | City College. |
| | { Mithila Saran | Patna College. |
| 46. | { Chanda, Kaliprasanna | Dacca College. |
| | { Ray, Tarasundar | Metropolitan Institution. |
| | { Dhundiraj Ramkrishna Chaudkar | Morris College. |
| 50. | Adhya, Purnachandra | Hughli College. |
| | { Basu, Hemchandra | Ripon College. |
| 51. | { Datta, Bamapada | Ditto. |
| | { Bandyopadhyay, Ramchandra | Rajchandra College, Barisal. |
| 54. | Navaratna Lal | Patna College. |
| 55. | { Das, Syamsundar | Ditto. |
| | { Sanyal, Girischandra | Berhampur College. |
| 57. | Ray, Jadabchandra | City College. |

58.	Lala Mrityunjay Lal	.	.	.	Metropolitan Institution.
	Datta, Nabagopal .	.	.	.	Ditto.
	Bandyopadhyay, Saradaprasad,	.	.	.	City College.
	Sen, Rakhal Das .	.	.	.	Ditto.
	Bandyopadhyay, Basantakumar	.	.	.	Ripon College.
	" Srischandra .	.	.	.	Ditto.
	Basu, Goshthabihari .	.	.	.	Ditto.
	Raha, Prasannakumar .	.	.	.	Ditto.
	Sadhu, Rajendralal .	.	.	.	Hughli College.
	Sen, Bilaschandra .	.	.	.	Rajchandra College, Barisal.

W. GRIFFITHS,
Registrar.

SENATE HOUSE,
The 3rd January, 1894.

CHIEF COMMISSIONER IN BRITISH BALUCHISTAN.

NOTIFICATION.

Camp Sibi, the 30th December, 1893.

No. 35 F.C.—In exercise of the powers conferred on him by Section 3 of the Baluchistan Forest Regulations, 1890, the Chief Commissioner in British Baluchistan is pleased to declare the undermentioned land to be a State Forest, with effect from 1st April, 1894 :—

NAME OF FOREST.	District.	Area in acres.	BOUNDARIES.				REMARKS.
			East.	South.	West.	North.	
Gohar	Thal-Chotiali Kavas.	1,500	Leaving the public road about half a mile above the bazaar, the line runs up the edge of the steep cliff on the east of the residency and follows the ridge which forms the watershed on the north-east side of the Gohar Valley up to the summit overlooking Koshki.	The watershed between the Gwashki and Koshki Valleys.	From the ridge overlooking Koshki, the line turns north by west and follows a high spur dividing the drainage which flows towards Gwashki from that which flows towards Taleria as far as the east boundary of the Barget State Forest. Hence the boundary of the two estates march together as far as the rifle target at the bottom of the "Shpano" Tangi.	The public road on the south side of the Gwashki Valley.	This forest includes all the catchment area of the water supply of the Ziarat Station, as well as the hill on which the station is situated.

By Order,
W. STRATTON, Captain,
First Assistant.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Sims, the 29th December, 1893.

No. 44-A.—Lieutenant A. F. Cumberlege, R.E., Assistant Engineer, 2nd grade, passed the examination for promotion to Assistant Engineer, 1st grade, prescribed in Public Works Code, Chapter II, paragraphs 12 to 14, on the 21st November, 1893.

R. T. R. LAURENCE, Captain, R.E.,
for Director-General of Military Works.

CALCUTTA UNIVERSITY.

NOTICE.

Sir Frederick Pollock, Bart, Tagore Professor of Law, will deliver his lectures on Saturday, the 6th instant, at 3 P.M., and on Monday, the 8th instant, at 4 P.M., at the Presidency College.

W. GRIFFITHS,
Registrar.

SENATE HOUSE ;
The 5th January, 1894.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 3rd January, 1894.

No. 26.—Mr. G. Mahon, Assistant Superintendent, class VI, 2nd grade, temporary, is allowed extraordinary leave without allowances for six months, under Article 366 of the Civil Service Regulations, with effect from the forenoon of the 28th December, 1893.

W. R. BROOKE,
Director-General of Telegraphs.

The 5th January, 1894.

No. 27.—Offices reported opened and closed during December, 1893 :—

Name of Office.	Where situated.	Date.	REMARKS.
<i>Government Telegraph Offices.</i>			
Bairagnia*	Bihar	23rd Dec. 1893.	Opened.
Barejadit	Bombay	27th "	Ditto.
Ditto†	Ditto	30th "	Closed.
Bombay Malabar Point.	Ditto	3rd "	Opened.
Bulihar	Madras	15th "	Closed.
Calcutta Race Stand.	Bengal	2nd "	Opened.
Chalsa	Ditto	21st "	Ditto.
Hmaubee‡	Burma	8th "	Ditto.
Ditto‡	Ditto	11th "	Closed.
Kalahasti	Madras	4th "	Opened.
Karachi Depôt	Sind	1st "	Ditto.
Kathar	Bombay	24th "	Ditto.
Kohalla	Punjab	31st "	Ditto.
Lahore Congress Camp.	Ditto	24th "	Ditto.
Lakhisarai.	Bihar	8th "	Ditto.
Mulkapet Race Course.	Hyderabad, Decan.	26th "	Closed.
Nalchiti	Bengal	1st "	Opened.
Podaneer	Madras	14th "	Ditto.
Shaikhpora	Bihar	9th "	Ditto.
Venkatagiri Town	Madras	6th "	Ditto.
Vishnanatpur§	Mysore	2nd "	Ditto.
Wadhwan City	Bombay	3rd "	Ditto.
<i>Railway Telegraph Offices.</i>			
Bhavnagar-Bandar	Bhavnagar-Gondal Junagad Porbandar Railway.	1st Dec.	Opened.
Kheralu G.	H. H. the Gaekwar's Railway.	14th "	Ditto.
Maniharighat	Eastern Bengal	4th "	Ditto.
Old Goalundo	Ditto	21st "	Closed.
Pachoria	Ditto	8th "	Ditto.
Randala	H. H. the Gaekwar's Railway.	14th "	Opened.
Vadnagar	Ditto	14th "	Ditto.
Visnagar	Ditto	14th "	Ditto.
Swami	Bengal-North-Western Railway.	23rd "	Closed.
Narayan	}		
Chhapia			

* Camp Office, His Excellency the Commander-in-Chief's tour.

† Camp Office, His Excellency the Governor of Bombay's tour.

‡ River Bank offices.

§ Camp of Exercise.

No. 28.—The following alterations in the names of offices have been notified during the month :—

Calcutta, Amherst Street—changed to Calcutta, Harrison Road.

Kharr—changed to Fort Munro.

Pura (Rajputana-Malwa Railway) changed to Utripura.

Sanktariya changed to Dishargarh.

C. H. REYNOLDS,

*Director, Traffic Branch,
for Director-General of Telegraphs.*

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

ESTABLISHMENT.

Calcutta, the 4th January, 1894.

No. 1.—Baboo Sri Nath Roy, Accountant, 1st grade, and Honorary Assistant Examiner, retired from the service, with effect from the 29th December, 1893.

R. G. MACDONALD,
Accountant General.

SURVEY OF INDIA DEPARTMENT.

NOTIFICATION.

Calcutta, the 3rd January, 1894.

No. 1.—Mr. P. A. Peters, Extra Assistant Superintendent, 6th grade, on the seconded list, is, on return from deputation to the Straits Settlements, replaced on the active list, with effect from the 1st instant.

H. R. THUILLIER, *Colonel, R.E.,
Surveyor-General of India.*

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 29th December, 1893.

No. 103.—With reference to Director General of Railways' Notification No. 60, dated 1st September, 1893, Mr. R. K. Biernacki, reverted from Officiating District Locomotive Superintendent in Class II, grade 4, temporary rank, to his substantive appointment of Assistant Locomotive Superintendent in Class III, grade 1 of the Superior Revenue Establishment of State Railways, with effect from the forenoon of the 16th November, 1893.

R. A. SARGEANT, *Lieut.-Col., R.E.,
Director General.*

The 5th January, 1894

No. 1.—With reference to Director General's Notification No. 68, dated 9th October, 1893, Mr. C. L. Taylor reverted from Officiating District Traffic Superintendent in Class II of the Superior Revenue Establishment of State Railways to his substantive appointment of Assistant Traffic Superintendent, Eastern Bengal State Railway, in Class III, grade 2, of that Establishment, with effect from the 1st January, 1894.

W. S. S. BISSET, *Lieut.-Col., R. E.,
Offg. Director General.*

CURRENCY NOTES.

The following Currency Note of the Calcutta Circle is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number; any other person claiming a right to it is warned to communicate at once with the undersigned:—

NOTE WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Note.	Value.	Name of Claimant.
W 267 of 1893-94.	V—4354410	100	Babu Girish Chunder Dey, Raghunathgunge, Moorshidabad.

H. J. BRERETON,
Assistant Comptroller-General,
In charge, Paper Currency.

CALCUTTA,
PAPER CURRENCY DEPARTMENT,
The 4th January, 1894.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 20th Company, Southern Division, Royal Artillery, dated at Bombay, this 1st day of January, 1894.

Number, Rank, and Name, —R.A.—99162, Gunner Jas. Pringle.	Parish and County in which Born,—Roxburg, Har- wich, Scotland.
Age,—21 years 4 months.	Date of Desertion or Ab- sence,—26th December, 1893.
Height,—5 feet 7½ inches.	Place of Desertion or Ab- sence,—Bombay.
Colour of— Complexion, fresh; Hair, light brown; Eyes, hazel.	Marks,—Anchor tattooed on front of left forearm.
Trade,—Clerk.	Two moles over left shoulder, one over lumber region.
Date of Enlistment,—16th August, 1893.	Under six months' service.
Place of Enlistment— Bombay.	

J. WOODROW, Major, R.A.,
Comdg. 20th Coy., Southern Division, R.A.

Report of a Deserter or Absentee without leave from the 1st Battalion, North Lancashire Regiment of Foot, dated at Colaba, this 1st day of January, 1894.

Number, Rank, and Name, —No. 2501, Private John Robinson.	At what Place Enlisted,— Chorley, Lancashire.
Age,—25 years 1 month.	Parish and County in which Born,—Chorley, Lanca- shire.
Height,—5 feet 6 inches.	Place of residence for last 12 months before enlist- ment,—Chorley, Lanca- shire.
Colour of— Complexion, fair; Hair, light brown; Eyes, blue.	Marks,—
Date of Desertion or Ab- sence,—28th December, 1893.	Trade,—Labourer.
Place of Desertion or Ab- sence,—Colaba, Bombay.	Regimentals or plain clothes,—Regimentals.
Date of Enlistment,—28th May, 1888.	REMARKS,— Under six years' service.

FRANK RILEY, Lieut.-Col.,
Comdg. 1st Battalion, Loyal North
Lancashire Regt.

Report of a Deserter from the 2nd Battalion, King's Own Yorkshire Regiment of Light Infantry, dated at Poona, this 1st day of January, 1894.

Number, Rank and Name. —No. 3069, Private Enoch Marten.	At what Place Enlisted,— Pontefract, England.
Age,—22 years 11 months.	Parish and County in which Born,—Tipton, Wolver- hampton, Staffordshire.
Size,—5 feet 3½ inches.	Marks,—Two small scars on centre of back.
Colour of— Complexion, fresh; Hair, brown; Eyes, blue.	Trade,—Collier.
Date of Desertion,—27th December, 1893.	Coat or Jacket,— Waistcoat,— Breeches or Trousers,—
Place of Desertion,—Bom- bay.	REMARKS,—Deserted when on pass at Bombay.
Date of Enlistment,—30th December, 1889.	Under five years' service.

P. H. ROGERS, Captain, for Lt.-Col.,
Comdg. 2nd Battn., K. O. Yorkshire L. I.

PUBLIC WORKS DEPARTMENT.**NOTIFICATION.**

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, Major, S.E.,
Principal, Thomason College.

ELEPHANTS FOR SALE.**NOTICE.**

For sale, four elephants, all valuable fine tusk-ers, as per following description:—

Name.	Age (probable).	Size.	Disposition or temper.
1. Bada Motiguz	50	9' 3"	Good.
2. Pown Guz	53	9' 3"	Good.
3. Jung Bahadur	53	9' 0"	Good.
4. Captain Gunning	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.

Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,

Conservator of Forests, Northern Circle.

CONSERVATOR'S OFFICE, NORTHERN CIRCLE,
MADRAS PRESIDENCY,
Vizagapatam, 18th July, 1893.

POST OFFICE.

NOTIFICATION.

Unclaimed Letters held in the Calcutta General Post Office on 2nd January, 1894.

Calder, Edwin P.	Croke, J.	Morgan, R.
Campebl, Hon.	Feldmann, Mr.	Marriott, J. H., Mrs.
Hugh.	Harman, Henri.	Schade, F.
Carmichael & Co.	Ingle, P. S.	Shaw, T. W.
Chapman, A. J.	Lester, Henry.	St. Croix, Mrs.
Chatterton & Co.		

Letters marked "Care of Post Office."

Aldridge, W. F.	Feldmann, Miss.	Norton, Mrs. Fred.
Albert, T. K.	Fleming, Sandford.	B.
Allen, C. D.	Foot, R. B.	O'Connor, Miss R.
Arenberg, Prince P.	Frank, Madame	O'Sullivan, Wm.
Aviet, G. C. E.	Rose.	Oatridge, C.
Auld, R. J.	Fraser, Mrs. A. J.	Oewel, F. W.
Baker, Lieut.	Gay, H. S.	Olsson, F. J.
Bartholomew, F. M.	Ginoux, O. de.	Oggs, W. H.
Basten, N.	Gillard, H.	Otto, J. E.
Beatty, V. S.	Grossman, Louis.	O'Rielly, Miss P.
Benson, J.	Griffin, F., Mr.	Palmer, John.
Binder, Charles.	Hamnett, E. C.	Parkin, A. O.
Binback, J.	Harter, Franz. H.	Parkinson, H.
Bismark Bohlen	Helm, E.	Platt, H. J. H.
Graf, H.	Herbert, Fred.	Price, Edwin.
Bolton, G.	Hilliard, Lt. M. A.	Rambo, W. E., Rev.
Branton, J.	Himmelreich, Ernst.	Rentiers, John B.
Brian, Mrs. J. F.	Hinton, H.	Rice, Cecil Spring.
Broderick, L. St. J.	Holmes, Miss M. J.	Ritterb, Fernand.
Browne, Mrs.	Honiggor, Fritz.	Roman, Count L.
Buchanan, Mrs.	Hoyle, H. W.	Roper, E. W.
Buchanan, Rev. R.	Ingram, J.	Roper, Miss C.
Burdinski, Kurt.	James, A. K.	Ryder, Mrs. H.
Burn, Miss.	Harvey.	Sale, Geo. James.
Burt, Cecil.	Kerry, H.	Seffers, Miss Emilie.
Calahan, Miss.	King, H. T.	Simmonds, Mrs.
Campbell, Mrs. F. T.	Kirkbride, Dr. J. J.	J. W.
Campbell, Rev. W.	Lacey, E.	Singer, W. M. G.
W.	Lang, Rev. A. H.	Shaw, Miss.
Carey, L. S. D.	Lang, Rev. A.	Shewan, Miss
Carter, Miss.	LeMasse, Hugo.	Money.
Cartwright, W.	Lindenau, L. K.	Smith, Dr. Batton.
Clarke, Rev. C. P.	Mackay, Hector.	Spangen, Comte de.
Cole, J. R.	Mackenzie, Mrs. M.	Staniland, Carl.
Cousins, Mrs. S.	M.	Stoeb, Mrs. H.
Crake, D. H.	Malcolm, A.	Stoddard, W. A.
Craven, J. A.	Marcovich, Miss.	Tabb, Mrs. P.
Croucher, A. H.	Adela.	Taylor, Mrs. A.
Cuthbertson, W.	Marston, E. R.	Thomas, E. A.
Dalton, Dr. J. H. C.	Mathews, Mrs. J. W.	Simon.
DeCroix, Henry.	McDonald, D. M. K.	Thomson, Mrs.
Dion, Mrs. N.	McIntyre, J. A.	Thornton, Mrs. E.
Dias, D.	Mrs.	Thornton, Mrs.
Dirks, Ed.	McCarthy, Florence.	Trevison, R.
Dohner, Miss	McMillen, Mrs. W.	Troup, Mrs.
Sophie.	McMullen, W. M.	Tundre, A.
Douglas, J. B.	McArthur, J. H. S.	Tyacke, Col. R.
Drewitz, Hans.	Madden, C. W.	Uebel, J.
Driver, W. H. P.	Marshall, L. S.	Vally, Mrs.
D'Arc, Geo.	Matson, E.	Wallace, H.
D'Arc, Miss E.	Middleton, C. H.	West, W. W.
Edds, Miss Mary.	Miss.	White, Miss Hettie.
Ewan, F. W.	Murray, C.	Whitehead, Mrs. A.
Fairfax, Chas., Mrs.	Niclos, Miss L.	Woodward, Mrs.
Fanaken, Mrs. C.	Nicholls, F. G.	Wright, Alfred.

Registered Letters.

Alsop, J.	Leonard, Capt. C. B.	Ross, A., Dr.
Desbruslais, Mr.	Marinburk, J.	Sewell, G.
James, A. K. H.	Nikels, Monsieur.	Singer, W.

Unclaimed Letters held in the Bombay General Post Office.

Abbott, E. R.	Hart, F. Major.	Roper, Mrs. E. A.
Allen, C. H.	Hall, Surgeon-Capt.	Reevely, Mr. P.
Apthorp, Col.	G. E.	Randorh, R.
Ashley, Miss Maude.	Habikosh, Capt.	Rubbrecht, M.
Briently, Mrs. T. B.	Hogg, Miss M.	Rosenberg, Mr. M.
Bacon, Miss.	Hallen, Vety. Col.	Spencer, A., Mrs.
Black, Mrs.	J. H. B.	Staclo, P. G.
Broacha, Mr. A.	Isaac, Miss.	Storr, C. L.
Burn, Miss.	Jacob, Miss A.	Stuart, Mrs. M.
Burn, Miss Hilda.	Joplin, Mrs., A.	Sattler, C.
Barker, D.	Jehangir Cowasji.	Simpson, J.
Brown, Mrs. G. J.	James, W. J.	Spanion, Mrs. A.
Brandenburg, A. E.	Koplin, Mrs. C.	Sharpe, F. S.
Browne, L. F. Miss.	Kupelwieser, L.	Schillerman, Mrs. E.
Clay, Robert.	McArthur, J. H. S.	Sakolskee, Mr. A.
Cheron, T.	Muller, F. H. M.	Swan, R. L.
Chaffey, Miss, care	Macduff, A.	Symes, Mrs. G.
of Viscount Parker	Morris, Mrs.	Smith, A.
Challenger, Master	Macpherson, Major	Snelling, T.
H. L.	T. R. M.	Scroff, D. S., Dr.
Cosserat, A. W.	Marsden, H. W.	Thomas, E. A.
Collen, Major-Genl.	Michel, C.	Simon.
Sir Edwin.	Michal, Minor, Miss.	Terkeltanba,
Carler, Private.	McLaughlin, I. B.	Joseph.
Clark, C. I.	Newsom, C. M.	Thornton, John.
Cooper, A. D., Dr.	Nash, Mrs. A. E.	Tomara, Madame
Dunning, Arthur.	Noelitz, le Count	Olga.
Deshordes, Joseph.	Movzue.	Thornton, Lt.
D'Souza, B. J.	O'Hearn, P.	Terry, Alex. R.
Downing, Capt. J.	Owen, C.	Vibart, G. H.
Diamanti, O.	Oppenheimer, Dr.	Vibart, H.
Downie, Captain	H. S.	Woodward, H.
James.	Otto, J. E.	Whitehead, A.
Drage, R. P.	Orr, Miss E.	Wen, T. (I.C.S.)
Davidson, Messrs.,	Penton, T.	White, Chas. M. E.
Co.	Paterson, H. R.	Wilson, A. C.
Esevy, B.	Pritchard, F.	Wardroper, Col.
England, Capt. T.	Pien, J.	Warwick & Co.
P.	Perceval, K. J.	Wingarton, Miss.
Elmore, J. S.	Piera de Bayneux.	Winkler, C. J.
Ellis Wood, W. F.	Pesch, W. H.	(Madras Marine
Framji Byramji.	Phillips, F. D.	Dept.)
Fraser, Col. A. T.	Peil, J., Mrs.	Wachtmeister,
Fairfax, C. B.	Roper, E. W.	Countess.

Unclaimed Letters held in the Barrackpore Post Office on the 11th December, 1893.

Nil.

The 6th January, 1894.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched
	1894.	
Egypt, Europe, America, Cape Colonies through United Kingdom.	10th Jan.	Per P. and O. Steamer from Bombay.
Ditto (Book Post and Pattern Packets).	9th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China, and Japan.	6th "	Ditto.
Australia, New Zealand, and Tasmania.	6th "	Ditto.
Australasian Colonies	12th "	Via Bombay and Laticorin.
Madras, Pondichery, Ceylon, Batavia, Singapore, and China.	13th "	Per French Str. <i>Bridan</i> .
Colombo	8th "	Per P. & O. Str. <i>Chusan</i> .
Straits, China, and Japan	12th "	Per Steamer <i>Kutsang</i> .
Rangoon and Moulmein	9th "	Per Steamer <i>Ethiopia</i> .
Rangoon, Moulmein, Penang, and Singapore.	12th "	Per Steamer <i>Madura</i> .
Akyab, Kyaukpuy, Sandaway, and Rangoon.	10th "	Per Steamer <i>Kistna</i> .

N.B.—The letter-box for inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely, after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

JOHN OWENS,
Presidency Postmaster, Calcutta.

REDUCTION IN PRICE OF CINCHONA FEBRIFUGE.

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Ditto in Kaitum. (1a.) 32 copies

A Hand book of the Management of Animals in Captivity
in Lower Bengal. By Ram Brannna Sanyal (with
photo). R5 (6a.)

Ditto ditto (without photo). R2 (5a.)

Report on the Tols of Bengal, Bihar, and Orissa. May

1891. R1 (3a.)

The List of Books available for sale at the Secretariat Press will in future be published once
only in each month.

Spare copies of the List will, however, be kept in stock ready for issue on receipt of appli-
cations for them.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 6, 1894.

☛ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Fifty-sixth Annual General Meeting of Subscribers of the above Institution will be held in the Town Hall, on Saturday, the 27th January, 1894, at 3 P.M., to receive the report of the Directors and to consider such matters as may then be submitted.

By Order of the Directors,

W. H. RYLAND,
Secretary

CALCUTTA.

The 2nd January, 1894.



SUPPLEMENT TO
The Gazette of India.

No. 1.} CALCUTTA, SATURDAY, JANUARY 6, 1894

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

**Weather Review of India for the week ending on Saturday,
December 23rd, 1893.**

Throughout the whole of the week under review a large area of high and uniform pressure has been stationary over the greater part of Northern and Central India. From this area readings have decreased southward and the lowest pressures have been steadily reported from Malabar and Ceylon. Light and variable winds and calms with fine weather have prevailed within the high pressure area, noticed above, while over North-East India and the Peninsula northerly to easterly winds have been experienced and occasional light showers have fallen. Notwithstanding the general absence of rain the mean temperature has been lower than usual over the provinces of Burma, Bengal, Assam, Bombay and Madras, and was about normal in other parts of the country except in North-West India, there was some excess.

On Sunday, December 17th, pressure was changing irregularly and by small amounts. A large high pressure area overlay North-Western and Central India, and a smaller high pressure area North-Eastern India. From these areas readings decreased southward and were lowest over Ceylon and the south of the Bay. The wind was north-westerly over the Gangetic plain and between north and east elsewhere. Light rain had fallen at Bharno and at one or two places in the south of the Peninsula. On the 18th pressure was decreasing except in Baluchistan and the Indus Valley, but the general distribution of pressure and the air movements were practically unchanged. Heavyish rain (3·25 inches) had

fallen at Negapatam, moderate rain (1·82 inch) at Colombo, and light showers at Wellington and Srinagar. On the 19th the barometer was falling over the Indus Valley and rising elsewhere. Pressure was uniform over the greater part of the country, but moderate gradients prevailed over North-East India and over the south of the Peninsula. The winds were unaltered. A further heavyish fall of rain (2·42 inches) was reported from Negapatam and a light shower from Tinnevely. The chart of the 20th showed small and irregular barometric changes. Hence the general conditions were unaltered, high uniform pressures and light winds or calms prevailing over the greater part of India, but moderate gradients and light to moderate winds over North-East India and the Peninsula. The only rainfall was a shower at Negapatam. On the 21st pressure was decreasing generally, but the changes were small and the pressure distribution and the winds were unchanged. Light rain had fallen at Negapatam. On the 22nd, the barometer was falling in Baluchistan and Sind, but elsewhere the changes were unimportant. Northerly to easterly winds prevailed over North-Eastern India, the Bay, and the Peninsula, and calms and variable breezes in Central and North-West India. There was no rain anywhere. The chart of the 23rd showed that the barometer had continued to fall over India and Burma, the changes being brisk over Northern India. Gradients had become slighter and there was hardly any air movement over Northern and Central India. There was again no rain.

Temperature.—The following table shows the variations of the mean temperature from the normal on each day of the week for the different provinces of India :—

PROVINCE.	DECEMBER 1893.							Mean variation of week.
	17th.	18th.	19th.	20th.	21st.	22nd.	23rd.	
Burma	—2°5	—3°4	—1°6	—2°1	—2°3	—1°5	—2°0	—2°2
Bengal and Assam	—1°8	—2°3	—3°6	—0°8	+0°4	+0°7	+0°9	—0°9
North-Western Provinces and Oudh	—1°5	—0°5	+0°9	+1°6	+1°5	+1°7	+1°0	+0°7
Punjab	+1°2	+1°5	+3°6	+3°4	+4°2	+4°7	+3°1	+3°1
Bombay	—1°2	—0°4	—0°7	—0°1	—0°4	+0°1	—0°2	—0°4
Central Provinces and Berar	—1°3	—1°0	—1°1	+1°4	+2°1	+1°6	+0°4	+0°3
Central India and Guzerat	—0°4	—0°5	+1°1	+2°8	+2°7	+1°5	+1°3	+1°2
Sind and Rajputana	+0°6	+2°0	+2°0	+2°9	+2°2	+2°3	+2°5	+2°1
Madras	—1°5	—1°9	—1°8	—2°0	—1°5	—1°0	—0°8	—1°5
MEAN FOR WHOLE OF INDIA	—0°9	—0°7	—0°1	+0°8	+1°0	+1°1	+0°7	+0°3

On the first three days of the week the mean temperature of the whole country was slightly below the normal average, but on the four other days there was an excess of about 1°0. The provincial variations show that on the mean of the week there was a deficiency, compared with the normal, of 2°2 in Burma, of 1°5 in Madras, of 0°9 in Bengal and Assam, and of 0°4 in Bombay. In the other provinces there was an excess which, however, was small except over North-West India.

Rain.—The rainfall table at the close shows that during the week rain occurred only in three of the rainfall divisions. Madras (south-central) had an average fall for the division of 0·04 inch, Madras (south) of 0·10 inch, and East Coast (south) of 0·42 inch. The only heavy fall during the week was at Negapatam which station had a total of 5·86 inches.

SUPPLEMENT TO THE GAZETTE OF INDIA, JANUARY 6, 1894.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING DECEMBER 23RD, 1893.			RAINFALL DATA FROM OCTOBER 15TH TO DECEMBER 23RD, 1893.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to December 23rd.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inch.	Inches.	Inch.	Inches.	Inches.	Per cent.
BURMA . . .	Tenasserim . . .	0	0	0	1'48	5'26	— 72
	Lower Burma . . .	0	0'01	—0'01	5'59	7'17	— 22
	Central ditto . . .	0	0'01	—0'01	5'20	4'55	+ 14
	Upper ditto . . .	0	?	?	4'68	?	?
	Arakan . . .	0	0'03	—0'03	7'56	7'43	+ 2
BENGAL AND ASSAM	Eastern Bengal . . .	0	0'03	—0'03	5'06	4'45	+ 14
	Assam (Surma) . . .	0	0'03	—0'03	5'06	4'08	+ 24
	Ditto (Brahmaputra) . . .	0	0'03	—0'03	2'28	2'55	— 10
	Deltaic Bengal . . .	0	0'05	—0'05	2'22	2'83	— 22
	Central ditto . . .	0	0'04	—0'04	2'55	2'30	+ 10
	North ditto . . .	0	0'06	—0'06	3'16	2'51	+ 26
	Orissa . . .	0	0'13	—0'13	6'65	5'31	+ 25
	Chota Nagpur . . .	0	0'15	—0'15	2'56	1'85	+ 38
	Bihar (South) . . .	0	0'06	—0'06	3'54	1'59	+ 123
	Ditto (North) . . .	0	0'05	—0'05	5'75	1'27	+ 353
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East). . .	0	0'11	—0'11	5'39	1'11	+ 386
	North-Western Provinces (Submontane) (a). . .	0	0'08	—0'08	6'26	1'03	+ 508
	Oudh (South) . . .	0	0'17	—0'17	4'06	0'71	+ 472
	Ditto (North) . . .	0	0'17	—0'17	4'78	0'63	+ 659
	North-Western Provinces (Central). . .	0	0'13	—0'13	2'27	0'48	+ 373
	North-Western Provinces (West). . .	0	0'12	—0'12	1'15	0'36	+ 219
	North-Western Provinces (Submontane) (b). . .	0	0'17	—0'17	4'28	0'54	+ 693
PUNJAB . . .	Punjab (South) . . .	0	0'09	—0'09	0	0'34	— 100
	Ditto (Central) . . .	0	0'08	—0'08	0'08	0'37	— 78
	Ditto (Submontane) . . .	0	0'20	—0'20	0'07	0'63	— 88
	Ditto (Hill Districts) . . .	0	0'35	—0'35	0'19	1'30	— 86
	Ditto (North-West) . . .	0	0'08	—0'08	0'06	1'01	— 94
	Ditto (West) . . .	0	0'01	—0'01	0	0'23	— 100
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar . . .	0	0'12	—0'12	11'06	9'90	+ 12
	Madras (South Central) . . .	0'04	0'44	—0'40	13'98	9'68	+ 44
	Coorg . . .	0	0'14	—0'14	8'48	8'06	+ 5
	Mysore . . .	0	0'21	—0'21	4'48	5'80	— 23
	Konkan . . .	0	0'08	—0'08	1'97	3'59	— 45
	Bombay-Deccan . . .	0	0'14	—0'14	2'57	4'14	— 38
	Hyderabad (North) . . .	...	...	...	...	...	...
	Khandesh . . .	0	0'22	—0'22	1'25	2'71	— 54
CENTRAL PROVIN- CES AND BERAR.	Berar . . .	0	0'14	—0'14	4'76	2'58	+ 84
	Central Provinces (West) . . .	0	0'16	—0'16	4'39	1'78	+ 147
	Ditto ditto (Central) . . .	0	0'07	—0'07	5'31	1'40	+ 279
	Ditto ditto (East) . . .	0	0'09	—0'09	2'46	1'54	+ 60
BOMBAY (NORTH)	Guzerat . . .	0	0'02	—0'02	0'94	0'60	+ 57
	Kattywar . . .	0	0	0	0'82	0'34	+ 141
	Sind . . .	0	0'05	—0'05	0'06	0'22	— 73
RAJPUTANA AND CENTRAL INDIA.	Central India (East). . .	0	0'04	—0'04	2'54	0'82	+ 210
	Rajputana (East), Central India (West). . .	0	0'04	—0'04	1'29	0'58	+ 122
	Rajputana (West) . . .	0	0'02	—0'02	1'63	0'15	+ 987
MADRAS . . .	East Coast (North) . . .	0	0'13	—0'13	12'39	8'96	+ 38
	Ditto (ditto) (a) . . .	0	0'04	—0'04	4'45	5'35	— 17
	Hyderabad (South) . . .	0	0'03	—0'03	3'56	1'38	+ 158
	Madras (Central) . . .	0	0'13	—0'13	5'52	5'48	+ 1
	East Coast (Central) . . .	0	0'42	—0'42	21'06	12'97	+ 62
	Ditto (South) . . .	0'42	1'64	—1'22	22'90	18'57	+ 23
	Madras (South) . . .	0'10	0'86	—0'76	12'22	13'01	— 6

W. L. DALLAS,

*Assistant Meteorological Reporter to the
Government of India.*

Simla, the 28th December, 1893.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 30th December.*—A few showers in parts of the Carnatic and Tanjore; no rain elsewhere. The rainfall to date has exceeded the average except in Malabar, Tinnevely and Madras, and nowhere is it seriously deficient. Sowings still going on in parts. Standing crops flourishing generally. Water for irrigation sufficient. Harvest continues to yield average outturn. Pasture and fodder sufficient. Prices easier in the Circars and Southern districts; almost unaltered elsewhere.

Bombay.—*For week ending 3rd January.*—Slight rain in four districts, more rain required in parts of the Deccan. Standing crops withering for want of moisture or damaged by insects, rats, excessive cold or blight in parts of six districts; prospects otherwise good. Sowing of late crops progressing in seven, and reaping of early crops in eight, districts. Land being prepared for next season in one district. Cotton-picking continues in three districts. Fodder sufficient and agricultural stock good. Prices steady.

Bengal—*For week ending 30th December.*—There was no rainfall during the week. The harvesting of winter rice is being rapidly completed, and reports of the outturn continue to be generally satisfactory. Prospects of the spring crops and of poppy and tobacco are favourable. Sugarcane is being harvested in some districts. *Ganja* prospects in the Rajshahi district are good. No important change in the price of common rice occurred during the week. Cattle are in good condition and the supply of fodder is sufficient. The number of persons on relief-works and gratuitously relieved during the week were—FARIDPUR (MADARIPUR SUB-DIVISION.)—*Relief-works*, 220 men and 40 children. *Gratuitous relief*, 39 men, 209 women, and 147 children, total 395, against 125 in the previous week; BACKERGUNGE (SADAR AND PIROJPUR SUB-DIVISIONS.)—*Gratuitous relief*, men 369, women 1,500, and children 1,873, total 3,742, against 2,277 (inclusive of Pirojpur figures) in the preceding week.

North-Western Provinces and Oudh.—*For week ending 3rd January.*—The weather has been generally cloudy, and showers have fallen in places, benefiting the standing crops. Poppy doing well. Sugarcane-pressing going on. Spring crops flourishing. Supplies and fodder sufficient. Prices fairly steady.

Punjab.—*For week ending 3rd January.*—Rain has fallen in five districts. Harvesting of autumn crops nearly over. Irrigation of spring crops going on. Condition of standing crops is generally good and prospects are reported to be good to average. Rain badly wanted in Dera Ismail Khan. Field rats are doing damage to crops in parts of Umballa and Lahore. Cattle are generally reported to be in good condition, and fodder is sufficient in all districts except in parts of Shahpur, where it is scarce. The poppy crop has germinated well. Prices falling in six districts; stationary elsewhere.

Central Provinces.—*For week ending 3rd January.*—Weather cloudy during the latter part of the week with slight showers of rain in eight districts. Insects are reported to have attacked the winter crops in three districts; elsewhere the crops are reported to be in good condition. Prices steady.

Burma.—*For week ending 30th December.*—No rain has fallen. Reaping and threshing of the main paddy crop progressing in Lower Burma. The first of the crop has reached the Rangoon market. Crop prospects continue good. Harvesting of wet-weather paddy in Upper Burma approaching completion. Reaping of millets and sessamum and planting of dry-weather crops progressing. The price of paddy has risen considerably in Magwe and has fallen considerably in Henzada, Wakema, Shwegyin and Mandalay, while in Rangoon there is a slight fall. Fodder and water-supplies sufficient.

Assam.—*For week ending 2nd January.*—Weather seasonable. Harvesting of late rice continues. Condition of cattle fair. Fodder and water sufficient.

Mysore and Coorg.—*For week ending 3rd January.*—**MYSORE:** Standing crops in good condition. Harvesting operations still continue. No material change in prices.

COORG: Reaping of rice and picking of coffee in progress. Fodder and water sufficient for cattle. Prices stationary.

Berar and Hyderabad.—*For week ending 3rd January.*—**BERAR:** Weather seasonable. Crops generally in satisfactory condition. Picking of cotton and cutting of *jowar* (*Sorghum vulgare*) continue. Weeding operations in Akola not yet completed. Supply of fodder and water ample. Cattle doing well. Prices fallen slightly in two talukas.

HYDERABAD: No rain during the week. Sowing of hot-weather crops continues. Spring crops in good condition.

Central India.—*For week ending 3rd January.*—Slight rain fell during the week in several parts of Central India. The autumn crops are being gathered in Bhopal; cotton-picking in progress in Gwalior, and spring operations in progress in other parts. Standing crops generally in good condition throughout Central India. Outturn expected to be good, except in parts of Gwalior. Condition of agricultural stock indifferent in Gwalior; good in other Agencies. Prices of food-grains low in Bhopal, falling in West Malwa, steady elsewhere. The opium crop is in good condition in parts of Gwalior and Western Malwa, fair in Bhopal and the Neemuch district.

Rajputana.—*For week ending 3rd January.*—Rain fell in Jeypore, Abu, Marwar, and Jhallawar. Agricultural operations, standing crops, and cattle, generally satisfactory. Prospects generally good. Pasturage or fodder sufficient. Prices falling in three States, risen in one, fluctuating in one, and steady elsewhere.

Kashmir.—*For week ending 2nd January.*—Snow and rain since the 31st December. Prices stationary.

Nepal.—*For week ending 30th December.*—Weather cloudy. Prospects normal.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JULY TO 24TH DECEMBER 1892, AND FROM 1ST JULY TO 23RD DECEMBER 1893.

N.B.—As regards the figures in column *Total Receipts from 1st July 1893*, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week during the 2nd-half of 1892.	WEEK ENDING 24TH DECEMBER 1892.				WEEK ENDING 23RD DECEMBER 1893.				Earnings from 1st July to 24th December 1892.	Earnings from 1st July to 23rd December 1893.	Increases during the 2nd-half of 1893.	Decreases during the 2nd-half of 1893.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			Total.	Per mile open per week.		Total.	Per mile open per week.						
	Rs.	Miles.	Rs.	Rs.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
State lines worked by companies.													
Standard gauge—													
East Indian	521	1,630	9,67,307	590	1,634	10,46,349	640	2,14,47,215	2,23,90,942	9,43,727	...		
Bengal-Nagpur	101	831	1,24,528	150	863	1,20,658	140	20,39,418	21,82,406	1,42,988	...		
Indian Midland	106	752	1,11,022	148	752	1,21,723	162	19,91,595	20,70,205	78,610	...		
Bezwada Extension (a)	95	21	2,360	112	112	5,122	46	50,347	1,46,576	96,229	...		
Metre gauge—													
Rajputana-Malwa (b)	216	1,674	4,18,417	250	1,699	5,17,710	305	88,67,577	89,55,169	87,592	...		
South Indian	135	1,106	1,60,241	145	1,043	1,38,504	133	36,63,940	35,82,489	...	81,451		
Southern Mahratta (c)	78	1,044	1,01,686	97	1,163	1,08,445	93	20,03,071	25,02,944	4,99,873	...		
Bengal and North-Western (d)	111	755	92,905	123	756	97,620	129	20,90,327	20,40,186	...	50,141		
Rohilkund and Kumaon (Lucknow-Barcilly section)	56	199	14,693	74	223	14,809	66	2,64,962	2,71,649	6,687	...		
Pálanpur-Deesa . . . . .	...	...	...	...	16	1,510	93	...	(e) 4,963	4,963	...
TOTAL	213	8,021	19,93,159	248	8,261	21,72,510	263	4,24,18,452	4,41,47,529	17,29,077	...		
State lines worked by the State.													
Standard gauge—													
North Western (state) (f)	178	2,511	5,54,008	221	2,509	6,74,966	269	1,00,21,243	1,35,46,027	26,24,784	...		
Oudh and Rohilkhand (state)	193	692	1,68,313	243	740	1,69,235	229	33,04,974	36,12,166	3,07,192	...		
Eastern Bengal (state) (including metre and 2' 6" gauges)	344	777	2,39,407	308	778	2,43,570	313	66,94,585	67,25,730	31,145	...		
Bengal Central (g)	121	185	15,058	120	125	15,880	127	3,78,483	3,76,051	...	2,432		
East Coast (state) . . . . .	...	...	...	...	175	10,023	57	...	(h) 2,44,204	2,44,264	...
Metre gauge—													
Burma (state)	157	715	1,14,926	161	730	93,253	128	27,90,788	23,72,917	...	4,17,871		
Special gauges—													
Johát (state provincial)	55	28	915	33	28	1,562	56	36,341	36,684	343	...		
Cherra-Companyganj (state provincial)	44	8	610	76	8	410	51	8,489	10,464	1,975	...		
TOTAL	202	4,856	10,93,237	225	5,093	12,08,899	237	2,41,34,903	2,69,24,303	27,89,400	...		
Lines worked by guaranteed companies.													
Standard gauge—													
Great Indian Peninsula (i)	399	1,490	9,37,713	629	1,490	9,58,407	643	1,43,75,920	1,40,68,675	...	3,07,245		
Bombay, Baroda and Central India	444	461	2,49,155	540	461	3,20,000	694	50,03,348	54,01,594	4,58,216	...		
Madras	224	840	2,11,112	251	840	1,92,111	229	40,34,053	49,34,471	2,99,818	...		
TOTAL	353	2,791	13,97,980	501	2,791	14,70,518	527	2,40,13,021	2,44,04,710	4,50,789	...		
TOTAL (GUARANTEED AND STATE)	234	15,668	44,84,376	286	16,145	48,51,927	301	9,05,67,276	9,55,36,542	40,09,266	...		
Assisted companies.													
Standard gauge—													
Delhi-Umballa-Kalka	126	162	19,750	122	161	22,038	187	5,23,081	5,81,893	58,812	...		
Larkspur	226	22	4,623	210	22	4,723	215	1,25,544	1,18,487	...	7,057		
Metre gauge—													
Rohilkund and Kumaon (Company's section)	115	67	5,131	77	67	14,783	221	1,99,634	2,08,004	8,370	...		
Dibru-Sadiya	121	78	86	1	78	6,202	80	2,37,012	2,51,535	14,523	...		
TOTAL	129	329	29,590	90	328	47,746	146	10,85,271	11,59,919	74,648	...		
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	148	333	63,460	191	333	60,330	181	11,97,403	11,85,504	...	11,899		
The Gaekwar's Petlad	78	13	1,042	80	13	910	70	26,054	20,339	...	285		
Rájpura-Bhátinda	92	108	9,211	85	108	9,543	88	2,29,006	3,11,366	82,360	...		
Metre gauge—													
Southern Mahratta (Mysore section) (j)	95	331	35,005	106	362	34,814	96	7,33,411	8,34,577	1,01,166	...		
The Gaekwar's Melsána	44	93	5,960	64	93	10,230	110	98,026	1,28,899	30,873	...		
Kolhapur	61	29	1,795	62	29	1,708	59	43,438	52,476	9,038	...		
Special gauge—													
The Gaekwar's Dabhoi	49	72	4,052	56	72	5,100	71	85,937	88,989	3,052	...		
TOTAL	103	979	1,20,525	123	1,010	1,22,644	121	24,13,275	26,28,150	2,14,875	...		
Lines owned and worked by native states.													
Metre gauge—													
Bhávagar-Gondal-Junágarh-Porbandar	70	334	30,898	93	334	41,118	123	5,73,721	7,04,490	1,30,769	...		
Jetalsar-Rájkot . . . . .	...	...	...	...	46	2,638	57	...	68,500	68,500	...
Jodhpur-Bikaner	55	291	14,664	50	364	21,600	59	3,97,989	3,98,803	814	...		
Special gauge—													
Morvi	57	94	5,827	62	94	6,751	72	1,33,595	1,47,115	13,520	...		
TOTAL	62	719	51,389	71	838	72,107	86	11,05,305	13,18,908	2,13,603	...		
GRAND TOTAL	218	17,695	46,85,880	265	18,321	50,94,424	278	9,51,71,127	10,06,43,519	54,72,392	...		

(a) Includes the Bezwada-Godavari section of the East Coast (state) railway.

(b) Includes the Godhra-Rutlam railway.

(c) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(d) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(e) Total receipts from 8th November to 23rd December 1893.

(f) Includes the Jammu and Kashmir and the Hyderabad-Umarkot Railways.

(g) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(h) Total receipts from 15th July to 23rd December 1893.

(i) Includes the Wardha Coal, Dhund-Manmád, Khámgaon, and Amráoti railways.

(j) Includes the Bangalore-Nanjangúd and the Bangalore-Mysore frontier sections.

CALCUTTA,
The 5th January 1894.

F. B. HEBBERT,
Under Secretary.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No XXXVII OF 1893-94.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April 1893* audited figures have been used, as far as possible.

RAILWAY.	Average earnings per mile per week in 1892-93.	WEEK ENDING 24TH DECEMBER 1892.				WEEK ENDING 23RD DECEMBER 1893.				Earnings from 1st April to 24th Dec. 1892.	Earnings from 1st April to 23rd Dec. 1893.	Increases in 1893-94.	Decreases in 1893-94.
		Mean mile-age worked.	Earnings.		Mean mile-age worked.	Earnings.							
			TOTAL.	Per mile open per week.		TOTAL.	Per mile open per week.						
State lines worked by Companies.	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
<i>Standard gauge—</i>													
East Indian	580	1,639	9,67,307	590	1,634	10,46,349	640	3,54,41,628	3,55,61,179	1,19,551	...	...
Bengal-Nagpur	140	831	1,24,528	150	863	1,20,658	140	38,00,566	41,20,897	2,66,331	...	...
Indian Midland	129	752	1,11,022	148	752	1,21,723	162	35,00,098	34,76,047	...	24,051	...	
Beavada Extension (a)	80	21	2,360	112	112	5,122	46	69,036	2,38,578	1,69,542	...	...
<i>Metro gauge—</i>													
Rajputana-Malwa (b)	258	1,674	4,18,417	250	1,699	5,17,710	305	1,55,36,670	1,55,84,029	47,359	...	...
South Indian	139	1,106	1,00,241	145	1,043	1,38,564	133	56,48,279	58,19,009	1,70,730	...	...
Southern Mahratta (c)	87	1,044	101,686	97	1,163	1,08,445	93	32,16,467	42,63,032	10,46,565	...	...
Bengal and North Western (d)	137	755	92,905	123	756	97,620	129	37,38,010	36,63,642	...	74,368	...	
Rohilkhand and Kumaon (Lucknow-Bareilly section)	66	199	14,693	74	223	14,809	66	4,64,436	4,83,613	19,177	...	...
Palanpur-Deesa . . . . .	...	...	...	...	16	1,510	93	...	(e) 4,963	4,963	...	...
TOTAL	243	8,021	19,93,159	248	8,261	21,72,510	263	7,14,75,190	7,32,20,989	17,45,799	...	...
State lines worked by the State.													
<i>Standard gauge—</i>													
North Western (state) (f)	201	2,511	5,54,008	221	2,509	6,74,966	269	1,79,34,683	2,11,22,253	31,87,570	...	...
Oudh and Rohilkhand (state)	235	692	1,08,313	243	740	1,69,235	229	59,47,414	61,49,880	2,02,466	...	...
Eastern Bengal (state) (including metre and 2' 6" gauges)	292	777	2,30,407	308	778	2,43,570	313	89,45,010	91,67,344	2,22,334	...	...
Bengal Central (g)	120	125	15,058	120	125	15,880	127	5,01,828	5,03,924	2,096	...	...
East Coast (state) . . . . .	...	...	...	...	175	10,023	57	...	(h) 2,44,264	2,44,264	...	...
<i>Metro gauge—</i>													
Burma (state)	194	715	1,14,926	161	730	93,253	128	46,04,111	40,79,880	...	5,24,231	...	
<i>Special gauges—</i>													
Jorhat (state provincial)	46	28	915	33	28	1,562	56	52,603	55,021	2,418	...	...
Cherra-Companyganj (state provincial)	47	8	610	76	8	410	51	12,697	16,084	3,387	...	...
TOTAL	217	4,856	10,93,237	225	5,093	12,08,899	237	3,80,58,346	4,13,98,650	33,40,304	...	...
Lines worked by Guaranteed Companies.													
<i>Standard gauge—</i>													
Great Indian Peninsula (i)	513	1,490	9,37,713	629	1,490	9,58,407	643	2,71,51,764	2,61,24,120	...	10,27,644	...	
Bombay, Baroda and Central India	605	461	2,49,155	540	461	3,20,000	694	1,01,13,725	1,05,63,084	4,51,359	...	...
Madras	220	840	2,11,112	251	840	1,92,111	229	69,74,943	75,72,932	5,97,989	...	...
TOTAL	442	2,791	13,97,980	501	2,791	14,70,518	527	4,42,40,432	4,42,62,136	21,704	...	...
TOTAL (GUARANTEED AND STATE)	271	15,663	44,84,376	286	16,145	48,51,927	301	15,37,73,968	15,88,81,775	51,07,807	...	...
Assisted Companies.													
<i>Standard gauge—</i>													
Delhi-Umballa-Kalka	132	162	19,750	122	161	22,038	187	8,03,487	9,02,619	99,132	...	...
Tarakesur	252	22	4,023	210	22	4,723	215	2,05,739	2,00,453	...	5,286	...	
<i>Metro gauge—</i>													
Rohilkund and Kumaon (Company's section)	118	67	5,131	77	67	14,783	221	3,38,093	3,45,368	7,275	...	...
Dibru-Sadiya	123	78	86	1	78	6,202	80	3,09,257	3,83,376	14,119	...	...
TOTAL	135	329	29,590	90	328	47,746	146	17,16,576	18,31,816	1,15,240	...	...
Lines owned by native states and worked by other agencies.													
<i>Standard gauge—</i>													
The Nizam's guaranteed state	151	333	63,460	191	333	60,339	181	18,65,586	19,35,227	69,641	...	...
The Gackwar's Petlad	96	13	1,042	80	13	910	70	45,813	43,974	...	1,839	...	
Rajpura-Bhatinda	92	108	9,211	85	108	9,543	88	3,58,536	4,58,536	1,00,000	...	...
<i>Metro gauge—</i>													
Southern Mahratta (Mysore section) (j)	94	331	35,005	106	362	34,814	96	10,58,449	12,89,709	2,31,260	...	...
The Gackwar's Mehsana	59	93	5,960	64	93	10,230	110	1,84,704	2,28,214	43,510	...	...
Kolhapur	67	29	1,795	62	29	1,708	59	66,601	83,017	17,016	...	...
<i>Special gauge—</i>													
The Gackwar's Dabhoi	68	72	4,052	56	72	5,100	71	1,75,484	1,69,786	...	5,698	...	
TOTAL	107	979	1,20,525	123	1,010	1,22,644	121	37,55,173	42,09,063	4,53,890	...	...
Lines owned and worked by native states.													
<i>Metro gauge—</i>													
Bhavnagar-Gondal-Junagarh-Porbandar	102	334	30,898	93	334	41,118	123	11,61,868	14,11,171	2,49,303	...	...
Jetalpur-Rajkot . . . . .	...	...	...	...	46	2,638	57	...	(k) 97,785	97,785	...	...
Jodhpur-Bickmeer	60	291	14,664	50	304	21,600	59	6,63,104	6,25,359	...	37,745	...	
<i>Special gauge—</i>													
Morvi	65	94	5,827	62	94	6,751	72	2,31,856	2,37,554	5,698	...	...
TOTAL	80	719	51,389	71	838	72,107	80	20,56,828	23,71,869	3,15,041	...	...
GRAND TOTAL	251	17,695	46,85,880	265	18,321	50,94,424	278	16,13,02,545	16,72,94,523	59,91,978	...	...

(a) Includes the Beavada-Godavari section of the East Coast (state) railway.

Includes the Godhra-Rutlam railway.

Includes the Guntakal-Mysore frontier section from 1st April 1893.

(j) Includes the Tirhoot State railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(e) Total receipts from 8th November to 23rd December 1893.

(f) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(g) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(h) Total receipts from 15th July to 23rd December 1893.

(i) Includes the Wardah Coal, Dhond-Manmad, Khamsaon, and Amruti railways.

(f) Includes the Bangalore-Nanjangud and the Bangalore-Mysore frontier sections.

(k) Total receipts from 12th April to 23rd December 1893.

CALCUTTA,

The 5th January 1894.

F. B. HEBBERT,

Under Secretary.

RETAIL PRICES FOR THE 2ND HALF OF NOVEMBER 1893—continued.

QUANTITIES PER RUPEE IN SERS OF 90 TOLAS.

DISTRICTS.	WHEAT.				BARLEY.				RICE, BEST SORT.				RICE, COMMON.				JAWAR OR CHOLU (Sorghum vulgare).				BAJRA OR CUMBU (Pennisetum typhoides).				MARUA OR RAGI (Eleusine coracana).				KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).				GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).				MAIZE (Zea Mays).				ARHAR, OR THUR, CADIAN PEA (Cajanus indicus).				FIREWOOD.				SALT.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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RETAIL PRICES FOR THE 2ND HALF OF NOVEMBER 1893--continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.																											
DISTRICTS.	WHEAT.		HARLEY	RICE, BEST SORT.		RICE, COMMON.	JAWAR OR CHOLU (<i>Sorghum sugarcro.</i>)		BAIRA OR CUMBU (<i>Pennisetum typhaloideum</i>).		MARUA OR RAGI (<i>Zizania indica</i>).		KANGRI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR, OR THUR, CADIAN PEA (<i>Galium indicum</i>).		PINEWOOD.		SALT.				
	Present fortnight.	Past fortnight.		Present fortnight.	Past fortnight.		Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	
Punjab—																											
Southern—																											
Ferozepore	20	19	44	50	...	...	10	40	30	29	...	...	...	...	45	40	...	...	...	...	100	100	10	10
Montgomery	20	20	35	32	...	...	10	30	30	18	...	...	...	...	34	33	...	...	...	...	100	100	13	12
	21	20	30	30	...	...	11	35	22	22	...	...	...	...	37	43	...	...	...	...	220	220	11	11
Central—																											
Gurgaon	20	19	33	32	...	...	8	36	24	25	...	...	...	...	30	31	...	...	...	...	103	100	10	10
Delhi	20	19	32	31	...	...	12	32	23	25	...	...	...	...	29	30	...	...	...	...	80	80	10	10
Rohak	20	20	38	38	...	...	11	33	25	24	...	...	...	...	33	33	...	...	...	...	120	100	11	10
Karnal	21	20	30	30	...	...	13	30	16	16	...	...	...	...	35	35	...	...	...	...	160	160	10	10
Lahore	21	20	36	36	...	...	11	33	20	18	...	...	...	...	33	33	...	...	...	...	85	85	11	11
Sub-montane—																											
Umballa	25	23	35	30	...	...	14	32	18	18	...	...	...	...	8	34	...	...	...	...	120	120	12	12
Ludhiana	25	25	50	37	...	...	12	36	47	26	...	...	...	...	20	37	...	...	...	...	100	100	13	13
Jullundur	27	24	38	38	...	...	8	40	24	24	...	...	...	...	18	31	...	...	...	...	100	100	12	12
Hoshiarpur	24	23	29	29	...	...	10	29	20	20	...	...	...	...	16	31	...	...	...	...	110	110	11	11
Gurdaspur	24	24	32	40	...	...	14	32	26	26	...	...	...	...	12	28	...	...	...	...	120	120	12	12
Amritsar	22	20	37	37	...	...	10	31	17	17	...	...	...	...	20	34	...	...	...	...	85	85	12	12
Hills—																											
Simla	17	20	20	20	...	...	8	18	14	14	...	...	...	...	14	23	...	...	...	...	90	90	9	9
Kangra	17	16	18	18	...	...	12	11	11	11	...	...	...	...	6	19	...	...	...	...	120	120	10	10
North-western—																											
Sialkot	18	18	33	33	...	...	13	27	20	20	...	...	...	...	27	27	...	...	...	...	120	120	13	13
Gujranwala	19	19	36	36	...	...	13	32	16	16	...	...	...	...	31	28	...	...	...	...	90	90	12	12
Gujat	20	19	30	30	...	...	12	22	21	19	...	...	...	...	10	27	...	...	...	...	110	110	13	13
Belum	20	20	30	35	...	...	12	32	24	23	...	...	...	...	33	30	...	...	...	...	120	120	12	12
Kawalpindi	20	18	33	34	...	...	7	29	21	21	...	...	...	...	16	27	...	...	...	...	60	60	12	14
Hazara	17	17	25	24	...	...	12	29	19	11	...	...	...	...	22	23	...	...	...	...	110	90	12	13
Peshawar	16	16	27	28	...	...	9	24	17	18	...	...	...	...	17	19	...	...	...	...	87	68	10	10
Kohat	17	16	30	30	...	...	12	23	23	23	...	...	...	...	20	23	...	...	...	...	155	155	40	50
Western—																											
Shahpur	23	23	35	34	...	...	9	30	31	30	...	...	...	...	38	35	...	...	...	...	200	200	13	13
Thang	24	20	35	33	...	...	8	34	20	20	...	...	...	...	22	28	...	...	...	...	200	200	12	12
Mooltan	18	18	28	28	...	...	13	22	24	23	...	...	...	...	12	25	...	...	...	...	80	90	12	14
Bannu	22	20	40	35	...	...	12	35	23	25	...	...	...	...	6	41	...	...	...	...	90	90	50	50
D. I. Khan	24	23	45	36	...	...	8	30	20	23	...	...	...	...	5	38	...	...	...	...	105	103	40	40
Muzaffargarh	20	19	27	29	...	...	10	18	15	18	...	...	...	...	26	23	...	...	...	...	110	110	12	11
D. G. Khan	17	16	30	29	...	...	6	30	24	24	...	...	...	...	18	24	...	...	...	...	100	100	24	24
Sind and Baluchistan—																											
Karachi	13	13	...	...	...	...	7	21	16	16	...	...	...	...	20	18	...	...	...	...	91	7	14	8
Hyderabad	14	14	...	...	...	...	7	20	20	20	...	...	...	...	22	20	...	...	...	...	121	14	12	12
Takar and Parkar (Umarkot)	13	13	...	...	...	...	12	...	27	28	...	...	...	...	7	11	...	...	...	...	112	112	12	12
Sukkur (Shikarpur)	17	17	...	...	...	...	7	8	29	25	...	...	...	...	24	24	...	...	...	...	142	142	12	12
Upper Sind Frontier	16	16	...	...	...	...	6	8	28	24	...	...	...	...	25	25	...	...	...	...	213	213	10	10
Quetta	15	15	...	...	...	...	5	7	36	18	...	...	...	...	6	22	...	...	...	...	62	64	10	9

RETAIL PRICES FOR THE 2ND HALF OF NOVEMBER 1893--concluded.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JAWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Zizania ceras</i>).		KANOHI OR KAKUR, ITALIAN MILLET (<i>Scleria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer aridum</i>).		MAIZE (<i>Zea Mays</i>).		ARRAR, OR THOR, CADIAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
Madras—																										
Malabar Coast—																										
Malabar	3 3	7 3	10 2	10 5	10 8	11 2	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
S. Canara	3 3	3 3	9 14	9 14	12 0	12 0	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
South, central—																										
Coimbatore	11 8	11 8	9 14	9 14	10 14	10 6	15 11	15 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8
Nilgiris	7 13	7 13	8 0	8 0	8 6	8 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6	15 6
Salem	8 8	8 8	8 14	8 14	9 6	9 6	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0
Central—																										
Bellary	10 10	10 10	9 10	10 3	10 5	10 13	22 11	21 2	17 14	17 14	17 14	17 14	17 14	17 14	17 14	17 14	17 14	17 14	17 14	17 14	17 14	17 14	17 14	17 14	17 14	17 14
Anantapur	9 2	9 2	10 11	11 3	11 5	10 13	21 10	20 2	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10
Cuddapah	8 13	8 13	9 8	9 8	11 10	11 10	15 13	15 13	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0
Kurnool	8 5	8 5	10 11	10 11	11 6	11 6	19 3	19 3	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5
East Coast, north—																										
Gajum	11 0	11 0	10 11	10 11	11 10	11 10	20 0	22 2	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13
Vizagapatnam	8 2	8 2	8 14	8 14	11 13	11 13	17 5	17 13	24 10	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13	23 13
Godavari																										
East Coast, central—																										
Kistna	7 8	7 8	10 14	10 11	11 10	11 10	12 10	13 11	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0
Nellore	7 11	7 14	11 2	10 10	13 13	13 5	17 8	17 8	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0
East Coast, south—																										
Madras—																										
Chinglept	7 5	7 5	9 6	9 6	10 3	10 3	15 8	15 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8
N. Arcot	7 11	7 11	9 6	9 6	10 5	10 5	15 8	15 8	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0
S. Arcot	6 3	6 3	9 10	9 2	10 8	10 8	11 13	14 5	16 14	16 14	16 14	16 14	16 14	16 14	16 14	16 14	16 14	16 14	16 14	16 14	16 14	16 14	16 14	16 14	16 14	16 14
Tanjore	7 6	7 6	8 11	9 2	10 14	10 14	12 11	13 2	14 8	14 8	14 8	14 8	14 8	14 8	14 8	14 8	14 8	14 8	14 8	14 8	14 8	14 8	14 8	14 8	14 8	14 8
Trichinopoly	6 10	6 10	7 14	7 14	10 8	10 8	14 6	14 6	16 8	16 8	16 8	16 8	16 8	16 8	16 8	16 8	16 8	16 8	16 8	16 8	16 8	16 8	16 8	16 8	16 8	16 8
Southern—																										
Tinnevely	7 13	7 13	9 2	9 2	10 6	10 6	13 13	13 13	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8
Madras	8 0	7 13	9 0	8 13	9 11	9 5	13 13	13 13	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0
Myore—																										
Myore	7 12	7 12	6 12	7 8	7 12	7 12	21 0	24 0	15 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0
Bangalore	8 8	8 8	7 8	7 8	8 0	8 0	21 0	20 8	17 4	17 4	17 4	17 4	17 4	17 4	17 4	17 4	17 4	17 4	17 4	17 4	17 4	17 4	17 4	17 4	17 4	17 4
Kolar	9 4	9 4	10 4	10 4	10 8	10 8	18 0	18 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0
Tumkur	8 8	8 8	8 8	8 8	9 0	9 0	21 0	20 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0
Hassan	8 8	8 8	8 8	8 8	9 0	9 0	21 0	20 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0
Kodur	8 0	8 0	8 0	8 0	9 0	9 0	21 0	20 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0
Shimoga	9 3	9 7	8 11	8 15	13 6	13 6	23 2	23 2	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0
Chikmagalur	11 0	11 0	9 0	10 0	11 0	11 0	30 0	30 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
Coorg—																										
Coorg	8 0	8 0	7 8	8 8	10 8	11 8	28 0	27 8	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0
Aden	8 0	8 0	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4

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FINANCE AND COMMERCE DEPARTMENT
(Statistical Branch).

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J. F. FINLAY,
Secretary to the Government of India.

Issued in supersession of the Notification bearing the same number and date.



The Gazette of India,

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 13, 1894.

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

Calcutta, the 27th December, 1893.

No. 1915.

The Right Honourable Victor-Alexander Bruce, Earl of Elgin and Kincardine, P.C., LL.D., Lord Bruce of Kinloss and Lord Bruce of Torry, in the Kingdom of Scotland, and Baron Elgin, of Elgin, in the United Kingdom, is expected to arrive at Aden on or about the 15th proximo and at Bombay on or about the 20th idem, to assume the office of Viceroy and Governor General of India.

The Resident at Aden will receive the Earl of Elgin with all the honours and distinctions which are due to the Viceroy of India.

His Excellency the Governor of Bombay will make arrangements, in communication with the Naval authorities, for the landing and reception of the Earl of Elgin at Bombay with all the honours and distinctions which are due to the Viceroy of India.

An Aide-de-Camp of the Viceroy will proceed to Bombay to attend upon the Earl of Elgin throughout his journey from Bombay to Calcutta.

At the Railway stations at which halts for one hour and upwards are made for rest and refreshment, the Earl of Elgin will be met by one Civil and (if a Military Station) one Military Officer only. There will also be a Guard of Honour upon the platform.

At stations between Bombay and Howrah, other than those mentioned in the preceding paragraph, the attendance of officers is dispensed with.

Proper police precautions will be taken at all the stations along the line at which the train stops.

Upon the Earl of Elgin's arrival at the Howrah terminus of the East Indian Railway, His Lordship will be received by the Secretaries to the Gov-

ernment of India and by the Military Secretary and Aides-de-Camp to the Viceroy.

The following officers will also be in attendance upon the Howrah Railway platform :—

The Commissioner of Burdwan.

One of the Secretaries to the Government of Bengal.

The Brigadier-General Commanding the Presidency District with the District Staff.

The Commissioner of Police, Calcutta.

The Chairman of the Commissioners of Calcutta.

The Sheriff of Calcutta.

The Magistrate of Howrah.

A Guard of Honour of the East Indian Railway Volunteer Corps will be drawn up on the platform of the Howrah Railway station, and a Guard of Honour of Native Infantry outside the station.

The Earl of Elgin, attended by his personal staff, by the Secretaries to the Government of India, by the Military Secretary and Aides-de-Camp of the Viceroy, will proceed to Government House in the Viceroy's carriages escorted by the Body Guard and the Calcutta Light Horse.

The line of route will be lined throughout by troops under the orders of the Brigadier-General Commanding the Presidency District.

A Royal salute will be fired from the ramparts of Fort William as the cortége appears upon the Hooghly Bridge.

A Guard of Honour of British Infantry and a Guard of Honour of the Administrative Battalion, Presidency Volunteers, will be drawn up opposite the grand entrance of Government House.

The Earl of Elgin will be received as he alights from the carriage at the foot of the grand staircase by His Honour the Lieutenant-Governor of Bengal attended by his personal staff.

All the Civil and Military Officers of Government at the Presidency will be in attendance upon the grand staircase of Government House. Consular Officers and other Representatives of Foreign Governments at Calcutta, and all non-official gentlemen, are invited to be present upon the grand staircase.

His Excellency the Viceroy and Governor General, attended by his personal staff and the Members of the Governor General's Council, will receive the Earl of Elgin at the top of the grand staircase, and will conduct His Lordship to the Throne Room.

The troops will then be withdrawn.

Full dress will be worn by Civil and Military Officers, and morning dress by all gentlemen not entitled to wear uniform.

The Earl of Elgin will arrive at Howrah on Thursday, the 25th January 1894, at 5 P.M. (Calcutta time). The ceremonial to be observed on his assumption of the office of Viceroy and Governor General of India will be notified hereafter.

C. J. LYALL,

Secretary to the Govt. of India



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 2.} CALCUTTA, SATURDAY, JANUARY 13, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 2.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 11th January, 1894.

No. 3.—Whereas by Resolution passed by the Secretary of State for India in Council on the 28th day of July, 1891, the provisions of the 33rd of Vict. Chap. 3. Sec. 1, were declared applicable to the tracts known as Angul and the Khondmals in Orissa, Bengal;

And whereas the Lieutenant-Governor of Bengal has proposed to the Governor General in Council a draft of the following Regulation, together with the reasons for proposing the same;

And whereas the Governor General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same has received the Governor General's assent on the 8th day of January, 1894;

In pursuance of the direction contained in the said section, the said Regulation is now published in the *Gazette of India*:—

REGULATION NO. I. OF 1894.

THE ANGUL DISTRICT REGULATION, 1894.

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THE SCHEDULE.—ENACTMENTS TO BE DEEMED IN FORCE IN ANGUL AND THE KHONDALS.

A Regulation for the peace and government of Angul and the Khondmals.

WHEREAS it is expedient to provide for the peace and government of the tracts of country in Orissa known as Angul and the Khondmals; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Regulation may be called the Title and commencement. Angul District Regulation, 1894; and

(2) It shall come into force on such day as the Lieutenant-Governor of Bengal may, by notification in the Calcutta Gazette, direct.

2. For the purposes of this Regulation the district of Angul shall be deemed to comprise Angul, together with that portion of Killah Bod which is known as the Khondmals. The former may be called the Sadr, or Angul, Sub-division; the latter the Khondmals Sub-division of the said district of Angul.

3. (1) So much of each of the enactments Laws to be in force in the district of Angul. specified in the schedule as is at the commencement of this Regulation in force in the territories to which the enactment generally applies shall, in the form in which (as at present amended or hereafter to be amended by subsequent enactments, if any) it is so in force, be deemed to be in force in the district of Angul, or such part thereof as is mentioned in the third column of the said schedule, subject to any modifications contained in this Regulation.

(2) An enactment not comprised in the schedule shall not be deemed to be, or to have been, in force in any part of the district of Angul, unless it shall have been expressly extended thereto, or shall, after the commencement of this Regulation, be so extended thereto, in exercise of the powers conferred by section 5 of this Regulation, or by any other enactment for the time being in force in the district of Angul:

Provided that for the purpose of anything done, or any offence committed, or any fine or penalty imposed or incurred, or any proceedings commenced, before the passing of this Regulation, under any other Regulation or Act which, under the provisions of this section, is declared not to be in force in Angul, such Regulation or Act shall be considered to have been in force in Angul.

4. The Local Government may, with the previous sanction of the Governor General in Council, by a notification in the Calcutta Gazette, declare that any enactment or part thereof comprised in the schedule shall no longer be in force in the district of Angul; and on the publication of such notification such enactment or part thereof shall, subject to the proviso to section 3, cease to have effect in the said district.

5. In addition to the enactments comprised in the schedule, the Local Government may, with the previous sanction of the Governor General in Council, by a notification

in the Calcutta Gazette, declare that any other enactment or any part thereof shall be in force in the district of Angul; and on the publication of such notification such enactment shall be deemed to be comprised in the schedule.

6. For the purpose of facilitating the application of any enactment for the time being in force in the district of Angul, any Court may construe such enactment with such alterations not affecting the substance thereof as may be necessary or proper to adapt it to the matter before the Court.

7. Notwithstanding anything in this Regulation or in the enactments comprised in the schedule, no finding, sentence, judgment, decree or order of any Court shall be revised, set aside or altered, either in appeal or on revision or otherwise, by reason of any irregularity in procedure, unless such irregularity has, in the opinion of a higher Court, caused a failure of justice.

8. All acts of executive authority, proceedings, decrees and sentences of which have been done, taken or passed in or with respect to the district of Angul before the commencement of this Regulation by any officer of the Government, or by any person acting under his authority, or otherwise in pursuance of an order of the Government, and which have been, or shall hereafter be, ratified by the Lieutenant-Governor of Bengal, shall be as valid and operative as if they had been duly done, taken or passed in accordance with law; and no suit or other proceeding shall be commenced, maintained or continued against any person whatsoever on the ground that any such acts, proceedings, decrees or sentences were not duly done, taken or passed in accordance with law.

9. Any person liable to be imprisoned in any civil or criminal jail in the district of Angul, or to be transported beyond the sea under any order or sentence passed by any officer or Court duly empowered under this Regulation, may be imprisoned in any other civil or criminal jail in British India, or may be transported to any other place which the Local Government may, from time to time, select.

10. In this Regulation, and in every enactment in force in the district of Angul, unless there be something repugnant in the subject or in the context,—

(a) "High Court" shall mean, with reference to criminal proceedings against European British subjects, or persons jointly charged with such subjects, the High Court of Judicature at Fort William in Bengal; and in any other case it shall mean the Court of the Superintendent:

(b) "Superintendent" shall mean the Superintendent for the time being of the Orissa Tributary Maháls:

(c) "district" shall mean the district of Angul as defined in section 2 of this Regulation:

(d) "Deputy Commissioner" shall mean the officer in chief executive charge of the district

of Angul, by whatever other title he may be designated :

(e) "District Court" and "District Judge" shall mean the Court of the Deputy Commissioner and the Deputy Commissioner respectively :

(f) "Magistrate" shall mean any officer exercising all or any of the powers of a Magistrate under the Code of Criminal Procedure, 1882, by whatever other title he may be designated :

(g) "District Superintendent" shall mean the chief officer in charge of the Angul District Police, by whatever other title he may be designated :

(h) "Tahsildar" shall mean the officer in charge of a Subdivision of the district of Angul as defined in section 2 :

(i) "collection-agent" shall mean any village-sarbaráhkár, any Tahsildar, or any other person duly authorized to collect any demand due to the Government and accruing within the district of Angul : and

(j) "accountant" shall mean any person charged with the duty of keeping the accounts of any such demand as is mentioned in clause (i).

CHAPTER II.

CONSTITUTION AND JURISDICTION OF COURTS.

11. There shall ordinarily be the following Courts in the district of Angul, and they shall be subject to the general superintendence and control of the Local Government :—

- (1) the Courts of the Tahsildars of Angul and of the Khondmals ;
- (2) the Court of the Deputy Commissioner ;
- (3) the Court of the Superintendent.

12. The Local Government may, with the previous sanction of the Governor General in Council, establish any other Court (in addition to those specified in section 11), and may invest it with such powers to be exercised in the district of Angul as it may, from time to time, prescribe.

13. The immediate control and supervision of the Court of the Deputy Commissioner and of any other Court of equal or similar powers that may hereafter be established under section 12 shall be vested in, and every such Court shall (both in its judicial and executive functions) be subordinate to, the Court of the Superintendent. The immediate control and supervision of the Courts of the Tahsildars, and of any other similar Court that may hereafter be established under section 12, shall be vested in, and all such Courts shall (both in their judicial and executive functions) be subordinate to, the Court of the Deputy Commissioner.

14. The Local Government may, by notification in the Calcutta Gazette, define, and may from time to time vary, the local limits of the jurisdiction and the powers of

any Court constituted under this Regulation, or of any officer of the Government employed in the district of Angul.

15. The Courts mentioned in section 11 shall ordinarily have the powers specified below :—

Name of Court.	Revenue powers.	Criminal powers.	Civil powers.
1. Tahsildars of the Angul Sub-division or of the Khondmals Sub-division.	Powers corresponding to those of a Deputy Collector under any law for the time being in force in the district of Angul.	The ordinary powers of a Sub-divisional Magistrate of the second class as defined in the Code of Criminal Procedure, 1882. Powers under the Whipping Act.	Powers corresponding to those of a Civil Court, as defined in the Code of Civil Procedure, to try original civil suits, of which the value does not exceed five hundred rupees. Powers of a Court of Small Causes under Act IX of 1887; the limit of powers in each case to be decided by the Local Government.
2. Deputy Commissioner.	Powers corresponding to those of a Collector under any law for the time being in force in the district of Angul.	The ordinary powers of a District Magistrate and of a Sessions Judge as defined in the Code of Criminal Procedure, 1882.	Powers corresponding to those of a District Judge as defined in the Code of Civil Procedure to try original civil suits and appeals without limit as respects the value.
3. Superintendent.	Powers corresponding to those of a Commissioner and of the Board of Revenue under any law for the time being in force in the district of Angul.	The ordinary powers of a High Court as defined in the Code of Criminal Procedure, 1882, except in regard to criminal proceedings against European British subjects or persons jointly charged with European British subjects.	Powers corresponding to those of a High Court as defined in the Code of Civil Procedure.

CHAPTER III.

ADMINISTRATION OF CRIMINAL JUSTICE.

16. The district of Angul shall be a sessions division, the Court of the Deputy Commissioner shall be the Court of Session, and the Deputy Commissioner shall be the Judge of that Court.

17. As Sessions Judge the Deputy Commissioner may take cognizance of any offence as if he were a Court of original jurisdiction without the accused person being committed

to him by a Magistrate, and, when so taking cognizance of an offence, shall, subject to the provisions of this Regulation, follow the procedure prescribed by the Code of Criminal Procedure, 1882, for the trial of warrant cases by Magistrates.

18. A trial before a Court of Session may be Sessions trials without a jury or the aid of out jury or assessors.

19. (1) The police-officer of highest rank present at a police-station shall be deemed to be the officer in charge of such police-station.

X of 1882. (2) Any police-officer may exercise the powers conferred by section 55 of the Code of Criminal Procedure, 1882, on an officer in charge of a police-station.

X of 1882. 20. Notwithstanding anything contained in section 57 or section 61 of the Code of Criminal Procedure, 1882, an officer in charge of a police-station may detain a person arrested without warrant for such time as, in all the circumstances of the case, is reasonable. But when such officer of his own authority detains any such person in custody for a longer period than twenty-four hours, exclusive of the time necessary for the journey from the place of arrest to the nearest Magistrate's Court, he shall, in the report prescribed in section 62 of the Code of Criminal Procedure, 1882, state his reasons for prolonging the detention of such person, and, where the detention extends beyond three days, shall submit further reports of the reasons therefor at such intervals as the Magistrate to whom the report under section 62 was submitted may by general or special order direct.

X of 1882. 21. Nothing in the first paragraph of section 162 of the Code of Criminal Procedure, 1882, shall be construed to apply to a statement made to a police-officer who is also a Magistrate.

22. A prosecution for an offence against the State, or for the offence of giving false evidence in respect of a statement made by a person who has accepted a tender of pardon, may be entertained upon complaint made by order of, or under authority from, the Deputy Commissioner.

X of 1882. 23. Any Magistrate tendering a pardon to an accomplice under section 337 of the Code of Criminal Procedure 1882, may, notwithstanding anything contained in that section, try the case himself.

24. The period of limitation for an appeal from any appealable sentence or order in any criminal case shall be thirty days from the date of such sentence or order, but shall be exclusive of that date.

X of 1882. 25. Notwithstanding anything contained in the Code of Criminal Procedure, 1882, no appeal shall lie—

(a) in any case in which a Tahsildar exercising the powers of a Magistrate of the second class passes a sentence of imprisonment not exceeding one month, or of fine not exceeding fifty rupees, or of whipping only.

(b) in any case in which the Deputy Commissioner exercising the powers of a District Magistrate, or of a Court of Sessions, passes a sentence of imprisonment for a term not exceeding three months, or of fine not exceeding one hundred rupees, or of whipping only.

26. Where an offence referred to in section 195 of the Code of Criminal Procedure, 1882, is committed before the presiding officer of a Criminal Court, or in contempt of his authority, or is brought to his notice in the course of a judicial proceeding, he may himself try for such offence the person accused thereof.

27. Notwithstanding anything contained in section 495 of the Code of Criminal Procedure, 1882, any Court may allow any police-officer to conduct a prosecution.

28. Any Court may, for reasons to be stated in writing, refuse to exercise, in the manner mentioned in section 526A of the Code of Criminal Procedure, 1882, the power of postponement or adjournment given by section 344 of that Code.

29. In the case of any proceeding the record of which has been called for and examined by himself, or which has been reported for orders under section 435 of the Code of Criminal Procedure, 1882, or which otherwise comes to his knowledge, the Deputy Commissioner or the Superintendent may in his discretion exercise any of the powers conferred on a Court of appeal by sections 195, 423, 426, 427 and 428 of that Code, and may, for sufficient reasons to be recorded, enhance the sentence:

Provided that—

(1) no order under this section shall be made to the prejudice of the accused unless he has had an opportunity of being heard in his defence;

(2) nothing in this section shall apply to an entry made under section 273 of that Code, or shall be deemed to authorize the conversion of a finding of acquittal into one of conviction.

30. Nothing in this chapter with respect to procedure in enquiries or trials, or with respect to sentences or appeals therefrom, or to the enhancement or execution thereof, shall be construed to affect the Code of Criminal Procedure, 1882, in its application to European British subjects or to persons jointly charged with such subjects.

CHAPTER IV.

ADMINISTRATION OF CIVIL JUSTICE.

31. (1) When in any civil proceeding it is necessary to decide any question regarding succession, inheritance, pre-emption, caste, special property of females, betrothals, marriage adoption, guardianship, minority, bastardy, family relationship, wills, legacies, gifts, partitions or any other religious or social usage or institution, the Buddhist law in cases where the parties are Buddhists, the Muhammadan law in cases where the parties are Muhammadans, and the Hindu law in cases where the parties are Hindus, shall form the rule of decision, except in so far as such law has by any enactment been altered or abolished, or is opposed to any custom having the force of law in the district of Angul.

(2) In cases not provided for by sub-section (1) of this section, or by any other law for the time being in force, the Court shall act according to justice, equity and good conscience.

32. (1) In any suit instituted on or after the date on which this Regulation may come into force—

Interest.

(a) the amount of interest which may be decreed on any loan or debt shall not exceed the original amount of such loan or debt;

(b) interest on any debt or liability for a period exceeding one year shall not be decreed at a higher rate than two per cent. per mensem, notwithstanding any agreement to the contrary, and no compound interest arising from any intermediate adjustment of account shall be decreed.

XIV of 1882. (2) For the purposes of sub-section (1), section 43 of the Code of Civil Procedure shall be deemed to be in force throughout the territories to which this Regulation extends, notwithstanding any special contract or agreement to the contrary.

33. The Government shall be presumed, until the contrary be proved or determined, to be entitled to the exclusive use and control of the water (a) of all rivers and streams flowing in natural channels, (b) of all natural collections of water, and (c) of all tanks and irrigation-bunds constructed wholly or in part by or at the expense of the Government within the district of Angul.

34. (1) An original decree or order made by the Court of a Tahsildar in any civil or revenue suit, the value of which does not exceed fifty rupees, shall, subject to the provisions of this Regulation with respect to revision, be final.

(2) From every other decree or order made by the Court of a Tahsildar an appeal shall lie to the Court of the Deputy Commissioner.

(3) An original decree or order made by the Court of a Deputy Commissioner in any civil or revenue suit, the value of which does not exceed five hundred rupees, shall, subject to the provisions of this Regulation with respect to revision, be final.

(4) From every other original decree or order made by the Court of a Deputy Commissioner in any civil or revenue suit an appeal shall lie to the Court of the Superintendent.

(5) Save as provided by sub-section (6) and subject to the provisions of this Regulation with respect to revision, every appellate decree or order of the Court of the Deputy Commissioner in any civil or revenue suit shall be final.

(6) An appeal from an appellate decree or order of the Court of the Deputy Commissioner in a civil or revenue suit, the value of which exceeds one thousand rupees, and in which the Deputy Commissioner has revised or modified the orders of the Lower Court, shall lie to the Court of the Superintendent.

35. The Superintendent or the Deputy Commissioner may, of his own motion or otherwise, call for the record of any civil or revenue case decided by any Court under his control and super-

vision, and may pass such order therein as he may think fit.

CHAPTER V.

RECOVERY OF PUBLIC DEMANDS.

36. Whenever any sum due to Government is unpaid on the date next after that on which payment is due, the accountant shall certify in writing to the Tahsildar the fact of the arrear and the amount due.

37. On receipt of any such certificate the Tahsildar may, after making any enquiry which he may consider necessary, if he be satisfied that the demand specified in the notice is justly due, issue a notice to the defaulter ordering him, within a given time, (a) to pay up the amount due, or (b) to appear before him and state any objection he may have to pay such amount.

38. If the amount due be not paid or contested as provided in the last foregoing section, the Tahsildar may recover the same by the attachment and sale of any moveable or immoveable property belonging to the defaulter, together with all costs of realizing the same.

39. The Tahsildar shall exempt from sale the holding of any raiyat unless and until he has satisfied himself that the said raiyat has no other property by the sale of which the sum due from him can be realized.

40. All the proceedings of a Tahsildar under this Chapter shall be subject to revision by the Deputy Commissioner and by the Superintendent, who may alter or modify the orders of the said Tahsildar in any way he thinks fit; but there shall be no appeal as a matter of right to either of the above officers.

41. Every Tahsildar shall keep in his office, in such form as may from time to time be prescribed by the Superintendent, a register of his proceedings under this Chapter, and every payment made by any defaulter shall be duly entered in such register.

CHAPTER VI.

VILLAGE-CHAUKIDARS.

42. Subject to the approval of the Deputy Commissioner, the District Superintendent of Police may appoint any person to be a village-chaukidar, and may for any misconduct or neglect of duty dismiss any village-chaukidar.

43. The Deputy Commissioner may, from time to time, by an order in writing under his hand, declare any local area or group of dwellings to be a village for the purposes of this Chapter.

44. Every village-chaukidar acting as such at the time of the passing of this Regulation shall be deemed to have been appointed under section 42.

45. Every village-chaukidar who shall (a) withdraw from the duties of his office without the express permission of the District Superintendent of Police, or of some other officer duly authorized by him to grant such permission, (b) resign his office without the permission of the District Superintendent of Police, unless he has given at least two months' notice of his intention to resign, or (c) be guilty of cowardice, shall be liable, on conviction before a Magistrate, to a fine not exceeding ten rupees:

Provided that no prosecution shall be instituted against any village-chaukidar under this section without the previous sanction of the Deputy Commissioner.

46. Any village-chaukidar who is guilty of any wilful misconduct in his office or neglect of his duty, such misconduct or neglect not being an offence within the meaning of the Indian Penal Code, or of section 45 of this Regulation, and not being of so grave a character as, in the opinion of the District Superintendent of Police, to require his dismissal from his office, shall be liable under the orders of the District Superintendent to a fine not exceeding three rupees, and such fine may be recovered as if it were a fine leviable under the provisions of the Code of Criminal Procedure, 1882.

47. Every village-chaukidar appointed under this Regulation shall perform the following duties:—

first, he shall give immediate information to the officer in charge of the police-station within the limits of which the village of which he is a chaukidar is situated of every unnatural, suspicious or sudden death which may occur, and of every murder, culpable homicide, rape, dacoity, robbery, theft, mischief by fire, house-breaking, counterfeiting coin, causing grievous hurt, riot, and all attempts and preparations to commit, and abetments of, all the said offences which may be committed within such village, or which may come to his notice otherwise, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray;

second, he shall arrest all proclaimed offenders and all persons whom he may find in the act of committing any of the offences above specified;

third, he shall observe, and from time to time report to the officer in charge of the police-station within the limits of which such village is situated, the movements of all bad characters in such village;

fourth, he shall report to the officer in charge of such police-station the arrival of any suspicious characters in the neighbourhood;

fifth, he shall present himself at such police-station at such intervals as the Deputy Commissioner may direct;

sixth, he shall supply any local information which the Deputy Commissioner or the District Superintendent of Police may require; and

seventh, he shall obey the orders of the Deputy Commissioner and of the District Superintendent of Police with respect to the place where he is to reside and in regard to keeping watch in the village and other matters connected with his duties as village-chaukidar.

48. Whenever a village-chaukidar arrests any person, he shall forthwith take the person so arrested to the police-station within the limits of which the village of which he is a chaukidar is situated:

Provided that, if the arrest is made at night, such person shall be so taken as soon as convenient on the following morning.

49. An appeal shall lie to the Deputy Commissioner from every order of the District Superintendent of Police punishing a village-chaukidar with fine or dismissal, and, subject to the general power of revision of the Superintendent, the order which the Deputy Commissioner may pass on such appeal shall be final.

CHAPTER VII.

REGISTRATION OF DOCUMENTS.

50. (1) The Local Government may appoint such persons as it thinks proper to be Sub-Registrars for the sub-divisions of the district, or for any part of them, and may at any time suspend or remove any Sub-Registrar so appointed.

(2) A Sub-Registrar appointed under this section shall be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

51. (1) The Deputy Commissioner shall be *ex-officio* Registrar of the district; and all Sub-Registrars appointed as aforesaid shall be subject to his general control and superintendence.

(2) The Deputy Commissioner may by an order in writing delegate his powers during his absence from head-quarters to the Tahsildar or to any Sub-Registrar under him.

52. All documents may be registered at the option of the parties by or in whose favour such documents are executed, but the Local Government may, from time to time, with the previous sanction of the Governor General in Council, by notification in the Calcutta Gazette, declare with respect to documents of any class described in such notification that documents of that class executed on or after a date to be prescribed by the said notification, and purporting or operating to create, declare, assign or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, to or in immoveable property situate in any part of the district specified in the notification, shall be registered in

Penalty for village-chaukidar withdrawing from his duties, etc.

Procedure on arrest by village-chaukidar.

Appeal from the District Superintendent's order.

Power of Local Government to appoint Sub-Registrars.

Deputy Commissioner to be *ex-officio* Registrar; control of Sub-Registrars; delegation of Registrar's powers.

Power of Local Government to direct compulsory registration in certain cases.

XLV of 1860.

X of 1882.

accordance with the provisions of this Regulation, and that no such document shall affect any property comprised or referred to therein, or be received in evidence of any transaction affecting such property, unless it has been registered in accordance with the provisions of this Chapter.

53. The Local Government may, at any time with the previous sanction of the Governor General in Council, by notification in the Calcutta Gazette, cancel or vary, with effect on and from a date to be prescribed by such notification, any notification made under the last foregoing section.

54. (1) The Local Government may, from time to time, make rules to regulate the registration of documents under this Regulation.

(2) Rules under this section may (among other matters)—

(a) define the time, place and mode of presenting documents for registration ;

(b) regulate the duties and powers of registering officers and of the Deputy Commissioner as *ex-officio* Registrar, and specify the cases in which those officers may enforce the appearance of executors and witnesses ; and

(c) fix the fees payable for registration, searches and copies, and the time when fees shall be payable.

(3) Rules under this section shall be published in the Calcutta Gazette, and shall thereupon have the force of law.

(4) The provisions of sections 81 and 82 of the Indian Registration Act, 1877, regarding offences by registering officers and other persons, shall, so far as they can be made applicable, apply to like offences when committed with respect to the registration of documents under this Regulation.

III of 1877.

CHAPTER VIII.

MISCELLANEOUS.

55. (1) The Deputy Commissioner in the performance of his official duties is empowered to require, or to authorize any Tahsildar to require, any proprietor, farmer, rent-collector or occupier of land (a) to furnish such information, accounts and documents as he may be capable of furnishing, and (b) to supply provisions and labour at market rates for the use of troops and officers of the Government marching in or through the district of Angul on the public service. Any such person failing to comply with such requisition shall be liable to a penalty not exceeding one hundred rupees, and such penalty may be levied in the manner provided by the Code of Criminal Procedure, 1882, for the levy of criminal fines.

(2) Any person aggrieved by any order of the Deputy Commissioner under this section may appeal to the Superintendent, whose order shall be final

X of 1882.

56. (1) Whenever any property is sold by public auction by or under the orders of a public servant competent to cause the sale of such property, the auction-purchaser of such property shall be bound to pay the amount for which such property is sold at such time and at such place as may be notified at the time of sale, and shall be bound to conform to all the conditions under which the sale is made.

(2) If the auction-purchaser omits or fails to pay the amount for which the property is sold at such place or time as is notified at the time of sale, or fails to comply with any of the conditions under which the sale is made, it will be competent to the officer by or under whose order the property is sold to direct the re-sale of such property.

(3) Such re-sale shall be made at the risk of the auction-purchaser at the first sale, and the difference between any bid made by him and the proceeds of the second sale rendered necessary in consequence of his default shall be recoverable from him, together with all costs incurred, as a demand due to Government.

*Explanation:—*The expression "public servant" as used in this section has the same meaning as is attached to it in the Indian Penal XLV of 1860. Code.

57. The Deputy Commissioner may, with the sanction of the Superintendent, make rules to regulate the writing of petitions and the conduct of cases in his Court and in the Courts subordinate to him by persons not duly qualified under the Legal Practitioners Act, 1879 :

XVIII of 1879.

Provided that nothing in the above clause shall be deemed to apply to any legal practitioner duly qualified under that Act and holding a certificate under section 7 of that Act authorizing him to practise in any other Court.

58. Notwithstanding anything contained in the Court-fees Act, the VII of 1870. Power of Court to grant exemption from payment of court-fees. the presiding officer of any Court may, in special cases, by an order in writing and for reasons to be recorded therein, exempt any document from the payment of such fees.

59. Notwithstanding anything contained in the Indian Oaths Act, X of 1873. Administration of oath or solemn affirmation. 1873, any form of oath or solemn affirmation common amongst, or held binding by, the persons of the race or persuasion to which any witness in, or party to, any judicial proceeding (not being the accused in any criminal proceeding) belongs, and not repugnant to justice and decency, and not purporting to affect any third person, may be administered to such witness or party.

60. The district of Angul shall be held to be a general police-district within the meaning of Act V of 1861 as modified by Act No. VII of 1869 passed by the Lieutenant-Governor of Bengal in Council, and the Superintendent shall exercise in it all powers and authorities conferred on an Inspector-General of Police.

THE SCHEDULE.

(See section 3.)

ENACTMENTS TO BE DEEMED IN FORCE IN
ANGUL AND THE KHONDMALS.

PART I.

Bengal Regulations.

Number and year.	Subject.	Place in which declared in force.
II of 1793 (section 7 and clause tenth of section 8).	Excise ...	The whole district.
X of 1804 ...	State-offences ...	Ditto.
XI of 1806 ...	Assistance to marching troops and travellers.	Ditto.
XI of 1812 ...	Removal of foreign immigrants.	Ditto.
III of 1818 ...	State-prisoners ...	Ditto.
XI of 1822, section 38.	Non-liability of Government for errors of Court.	Ditto.
VI of 1825 ...	Passage of troops ...	Ditto.
XVII of 1829 ...	Widow-burning ...	Ditto.

PART II.

*Acts of the Governor General of India
in Council.*

Number and year.	Subject.	Place in which declared in force.
XVIII of 1850	Protection of judicial officers.	The whole district.
XXXIV of "	State-prisoners ...	Ditto.
XII of 1855	Suits for wrongs by and against executor, etc.	Ditto.
XIII of "	Compensation for loss occasioned by death.	Ditto.
XV of 1856	Re-marriage of Hindu widows.	Ditto.
XI of 1857	State-offences ...	Ditto.
III of 1858	State-prisoners ...	Ditto.
XXXVI of "	Lunatic Asylums ...	Ditto.
XLV of 1860	Penal Code ...	Ditto.
V of 1861	Police ...	Ditto.
XVI of 1863	Excise ...	Ditto.
III of 1864	Foreigners ...	Ditto.
VI of "	Whipping ...	Ditto.

*Part II.—Acts of the Governor General in
Council—contd.*

Number and year.	Subject.	Place in which declared in force.
XIV of 1866	Post Office ...	The whole district.
I of 1868	General Clauses ...	Ditto.
IV of 1869	Divorce ...	Ditto.
V of "	Indian Articles of War.	Ditto.
XV of "	Prisoners' Testimony	Ditto.
VII of 1870	Court-fees ...	Sub-division of Angul only.
X of "	Land Acquisition ...	The whole district.
XXIII of "	Coinage ...	Ditto.
XXVI of "	Prisons ...	Ditto.
I of 1871	Cattle-trespass ...	Ditto.
V of "	Prisoners ...	Ditto.
I of 1872	Evidence ...	Ditto.
III of "	Marriage ...	Ditto.
X of 1873 (except the first sentence of section 16).	Oaths ...	Ditto.
II of 1874...	Administrator-General	Ditto.
IX of " ...	European Vagrancy	Ditto.
XIV of " ...	Scheduled Districts...	Ditto.
XV of 1877 ...	Limitation ...	Sub-division of Angul only.
I of 1878 ...	Opium ...	The whole district.
VI of " ...	Treasure Trove ...	Ditto.
VII of " ...	Forests ...	Ditto.
VIII of " (sections 144-154).	Sea-Customs ...	Ditto.
I of 1879 ...	Stamps ...	Sub-division of Angul only.
XVIII of 1879	Legal Practitioners .	The whole district.
XXI of "	Extradition .	Ditto.
X of 1882	Criminal Procedure .	Ditto.
XIV of "	Civil Procedure .	Ditto.
XX of "	Paper Currency .	Ditto.
XVIII of 1883	Cattle-trespass .	Ditto.
XVIII of 1885	Mines .	Ditto.
I of 1887	General Clauses .	Ditto.
VII of 1889	Succession Certificates.	Ditto.
I of 1890	Revenue Recovery .	Ditto.
VIII of "	Guardians and Wards	Ditto.
XII of "	Tariff .	Ditto.
XIII of "	Excise (Malt Liquors).	Ditto.

PART III.

Acts of the Lieutenant-Governor of Bengal in Council.

Number and year.	Subject.	Place in which declared in force.
II of 1864	Jails . . .	The whole district.
V of 1867	General Clauses .	Ditto.
V of 1875	Survey . . .	Ditto.
VII of 1878	Excise . . .	Ditto.

The 12th January, 1894.

No. 4.—Mr. T. A. Pearson, Barrister-at-Law, Reporter for the Indian Law Reports in the High Court, Calcutta, was granted leave of absence from the 23rd November to the 14th December, 1893, inclusive.

J. M. MACPHERSON,
Deputy Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 12th January, 1894.

No. 52.—It is hereby notified for general information that the undermentioned officers will take rank in the third class of the Supplementary Graded List of Civil Offices not reserved for members of the Civil Service of India, published with the Warrant of Precedence for India in Home Department Notification No. 2032, dated the 1st November, 1877, that is to say, in Article 77 of the said Warrant:—

Deputy Conservators of Forests, drawing a salary of Rs800 a month and over.

Assistant Inspector-General of Forests.

Deputy Director of the Imperial Forest School, Dehra Dún.

SANITARY.

The 12th January, 1894.

No. 5.—The rules imposing quarantine at Aden, Perim and on the Somali Coast against cholera on arrivals from Bussorah have been withdrawn.

JUDICIAL.

The 12th January, 1894.

No 38.—The services of Lieutenant R. R. Vaughan, 22nd Bengal Infantry, are placed at the disposal of the Government of the North-Western Provinces and Ouhh for employment as Officiating Cantonment Magistrate, with effect from the 28th December, 1893.

No. 41.—In exercise of the power conferred by section 16 of the Indian Merchandise Marks Act, IV of 1889, the Governor General in Council is pleased to direct that Criminal Courts in Upper Burma, in giving effect to the provisions of the Act in respect of trade descriptions of quantity, measure or weight, shall observe the instructions contained in the Notification of this Department, No. 1474, dated the 13th November, 1891.

ECCLESIASTICAL.

The 11th January, 1894.

No. 12.—The following programme of the proposed visitation tour of the Right Reverend the Bishop of Calcutta and Metropolitan of India and Ceylon is published for general information:—

Station.	Arrival.	Departure.	REMARKS.
Calcutta .	.....	Tuesday, 16th January.	By B. I. S. N. Co.'s S.S. <i>Mombassa</i> .
Madras .	Saturday, 20th January.	Monday, 29th January.	
Tinnevely .	Tuesday, 30th January.	Monday, 5th February.	
Trichinopoly .	Monday, 5th February.	Thursday, 8th February.	
Nandyal .	Saturday, 10th February.	Tuesday, 13th February.	
Bezwada .	Wednesday, 14th February.	Thursday, 15th February.	
Masulipatam	Friday, 16th February.	Monday, 19th February.	
Calcutta .	.....	.....	Arrival at Calcutta depends on the running of the steamer.

Letters for the Bishop and his Chaplain should, as a general rule, be addressed to those places where a Sunday is spent, the names of which are printed in italics. Matters of routine requiring early attention should be referred to the Bishop's Commissary in Calcutta, the Venerable Archdeacon MacCarthy.

EDUCATION.

The 9th January, 1894.

No. 10.—The Governor General in Council is pleased to appoint the following gentlemen to be Fellows of the University of Calcutta:—

The Hon'ble Mr. Justice C. H. Hill.

The Very Reverend Vincent Naish, S. J., Rector of St. Xavier's College, Calcutta.

Surgeon-Major Gerald Bomford, M.D. Principal of the Medical College, Calcutta.

Mr. J. S. Zemin, Principal of the Doveton College, Calcutta.

Maulavi Shams-ul-Huda, M.A., B.L., Pleader, High Court, Calcutta.

Babu Heramba Chandra Maitra, M.A., City College, Calcutta.

Babu Siris Chandra Chaudhuri, M.A., B.L., Pleader, High Court, Calcutta.

Babu Ramendra Sundar Trivedi, M.A., Ripon College, Calcutta.

C. J. LYALL,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND
AGRICULTURE.

NOTIFICATIONS.

FORESTS.

Calcutta, the 10th January, 1894.

No. 45-F.—The following transfer is ordered in the interests of the public service :—

Mr. H. S. K. Edie, Assistant Conservator of Forests, Central Provinces—to Assam.

The 12th January, 1894.

No. 57-F.—On return from the privilege leave granted in the Notification of this Department, No. 1111-F., dated the 19th October last, Mr. J. S. Gamble, (onservator of Forests, 1st grade, resumed charge, from Mr. A. E. Wild, Conservator, 3rd (officiating 2nd) grade, of the School Circle, North-Western Provinces and Oudh, and of the Directorship of the Imperial Forest School, Dehra Dun, with effect from 4th January, 1894.

No. 61-F.—The following transfer is ordered in the interests of the public service :—

Mr. E. M. Coventry, Assistant Conservator of Forests, Berar,—to the Punjab.

The 11th January, 1894.

No. 105-I.—Whereas the Governor-General in Council has full jurisdiction within the lands which are, or hereafter may be, occupied by the Jetalsar-Rajkot Railway (including the land occupied as stations and for out-buildings and other purposes connected with the railway), and which lie within the States noted in the margin : *

Gadhka.	Kotda Sangani.
Gondal.	Lodhika.
Jetpur.	Rajkot.
Junagad.	Shapur.
Katharia.	Virpur.

In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act (XXI of 1879), and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that the following addition shall be made to the Notification of the Government of India in the Foreign Department, No. 1328-I., dated the 23rd March, 1891, namely :—

In the schedule, *after* the entries relating to the Bhavnagar-Gondal-Junagad-Porbandar Railway (Dhoraji Porbandar section), *insert* the following :—

Jetalsar-Rajkot section	Gadhka	} The Government of Bombay.
	Gondal	.	.	.	.	.	...
	Jetpur	.	.	.	.	.	...
	Junagad	.	.	.	.	.	...
	Katharia	.	.	.	.	.	...
	Kotda Sangani	.	.	.	.	.	...
	Lodhika	.	.	.	.	.	...
	Rajkot	.	.	.	.	.	...
	Shapur	
	Virpur	

GENERAL.

The 12th January, 1894.

No. 114-35.—Dr. H. S. F. Warth, D.S.N., having been relieved of the charge of the Government Central Museum, Madras, by Mr. E. Thurston, on the forenoon of the 4th December, 1893, resumed charge of his duties as Deputy Superintendent, Geological Survey of India, on the same date.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 8th January, 1894.

No 81-I.—Her Majesty the Queen, Empress of India has been pleased to confer the honour of Knighthood on—

The Hon'ble Justice Henry Thoby Prinsep, Puisne Judge of the High Court, Calcutta.

The 9th January, 1894.

No. 37-G.—With reference to Foreign Department notification, No. 795-G., dated the 9th May, 1893, Mr. F. Müller, Consul for Sweden and Norway at Akyab, resumed charge of his office on the 15th December, 1893

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATION.

PAPER CURRENCY.

Calcutta, the 9th January, 1894.

No. 154-A.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 30th November, 1893, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

CIRCLES OF ISSUE.	Whole Amount of Notes in circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
	₹	₹	₹	₹
Calcutta .	11,84,72,920	2,64,71,148	2,85,009	2,67,56,157
Allahabad .	1,38,70,385	2,93,20,775	...	2,93,20,775
Lahore .	1,38,82,215	2,40,04,850	...	2,40,04,850
Bombay .	11,21,79,990	7,29,71,238	...	7,29,71,238
Kurrachee .	65,32,350	53,13,025	...	53,13,025
Madras .	2,23,75,055	2,22,62,900	57,000	2,23,19,900
Calicut .	15,13,160	20,55,050	20,500	20,75,550
Rangoon .	73,86,085	3,34,50,585	...	3,34,50,585
	29,62,12,180			
Deduct— Amount un- der re- mittance between Circles .	100			
TOTAL .	29,62,12,080	21,58,49,571	3,62,509	21,62,12,080
Price paid for Government Securities of the nominal value of ₹8,15,95,000 held under Section 19 of the Act				8,00,00,000
GRAND TOTAL .				29,62,12,080

J. F. FINLAY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 12th January, 1894.

APPOINTMENTS.

STAFF CORPS.

No. 24.—Second-Lieutenant Henry Vivian Montague Langtry, Royal West Surrey Regiment, officiating Wing Officer, 28th Regiment of Bombay Infantry (Pioneers), having completed eighteen months' probationary service is admitted to the Indian Staff Corps, with effect from the 21st May, 1892, subject to confirmation by the Secretary of State for India.

Second-Lieutenant Langtry will rank as Lieutenant in the Indian Staff Corps from the above date, subject to Her Majesty's approval.

FURLOUGH AND LEAVE.

No. 25.—The undermentioned officer is granted furlough out of India:—

Colonel R. Eardley-Wilmot, General List, Infantry, Commandant, 14th Bengal Lancers, (m. c.) for nine months—38 days

under rules IX and XV, and the remaining period under rule XIV, clause 2, of the regulations of 1868.

HONORARY DISTINCTIONS.

No. 26.—The following extract from a military despatch from the Right Hon'ble the Secretary of State for India (No. 133, para. 4, dated 23rd November, 1893) is published for general information:—

"4. I sanction the adoption by the 28th Bombay Infantry (Pioneers) of 'Progredior' as a motto."

LONDON GAZETTE.

No. 27.—The following extracts are published for general information:—

"*London Gazette*," dated the 19th December, 1893, pages 7390 and 7391.

INDIA OFFICE,

19th December, 1893.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Medical Services, and admissions to the Staff Corps, made by the Government in India:—

INDIAN STAFF CORPS.

To be Majors.

Captain Lewis Montgomery Murray Hall. Dated 1st October, 1893.

Captain John Blaxell Woon. Dated 1st October, 1893.

Captain Welby Francis Montrésor. Dated 19th October, 1893.

To be Lieutenants.

Lieutenant Arthur Berridge Longden, from the Royal Warwickshire Regiment. Dated 25th December, 1891, but to rank from 5th July, 1889.

Lieutenant Frederick George Pierce, from the Royal Dublin Fusiliers. Dated 1st March, 1892, but to rank from 23rd February, 1890.

Second-Lieutenant Lucius Emilius Fagan, from the Royal Lancaster Regiment. Dated 9th October, 1891.

Lieutenant George Arthur Becher, from the Norfolk Regiment. Dated 14th March, 1892, but to rank from 21st October, 1891.

Lieutenant Richard Lloyd Carnegie, from the Border Regiment. Dated 22nd March, 1892, but to rank from 17th December, 1891.

Second-Lieutenant Lenox Theobald Hay, from the Border Regiment. Dated 5th February, 1892.

Second-Lieutenant Sotheby Douglas Brodie Ketchen, from the Seaforth Highlanders. Dated 11th February, 1892.

Second-Lieutenant Haldane Burney Rattray, from the Derbyshire Regiment. Dated 1st March, 1892.

Second-Lieutenant David Greig Bryce, from the Lancashire Fusiliers. Dated 7th March, 1892.

Second-Lieutenant Ewen Montgomery Lang, from the Royal Artillery. Dated 9th March, 1892.

Second-Lieutenant Arthur Wharton Peck, from the Lincolnshire Regiment. Dated 10th March, 1892.

Second-Lieutenant Herbert Andrews Newell, from the Royal Munster Fusiliers. Dated 5th April, 1892.

Lieutenant Walter Sladen Prentis, from the Oxfordshire Light Infantry. Dated 28th June, 1892, but to rank from 2nd May, 1892.

BENGAL MEDICAL ESTABLISHMENT.

Surgeon-Majors to be Surgeon-Lieutenant-Colonels.

Dated 30th September, 1893.

Alexander John Willcocks, M.D.

Henry Kellock McKay.

Frederick Robert Swaine.

Surgeon-Captains to be Surgeon-Majors.

Dated 1st October, 1893.

Louis Tarleton Young, M.D.

James Barry Gibbons.

Donald St. John Dundas Grant.

Dirom Grey Crawford.

* * * * *

The Queen has approved of the restoration from the half-pay list to the effective list of the undermentioned officer:—

INDIAN STAFF CORPS.

Lieutenant Henry George Brown. Dated 27th October, 1893.

The Queen has also approved of the transfer to the half-pay list of the undermentioned officer:—

INDIAN STAFF CORPS.

Lieutenant Lindsay Anstruther Forbes. Dated 3rd November, 1893.

The Queen has also approved of the retirement from the service of the undermentioned officers:—

INDIAN STAFF CORPS.

Lieutenant-Colonel Horace Howell. Dated 16th November, 1893.

Major Henry North Webb. Dated 24th November 1893.

BENGAL INFANTRY.

Lieutenant-Colonel Alfred James Stead, D. S. O., dated 15th November, 1893

PROMOTIONS.

No. 28.—The following promotions are made, subject to Her Majesty's approval:—

INDIAN STAFF CORPS.

Majors to be Lieutenant-Colonels

Dated 8th January, 1894.

Charles Henry Ellison Adamson, C.I.E.

Richard Kirby Ridgeway, V.C.

Geffery Lawrence Eliot.

Frederick Babington Peile.

James Beverley Lynch.

Robert Gordon.

Herbert Edward Penton.

MEDICAL DEPARTMENT.

To be Brigade-Surgeon-Lieutenant-Colonel

Dated 1st October, 1893.

Surgeon-Lieutenant-Colonel Edward Reginald Johnson, *vice* Brigade-Surgeon-Lieutenant-Colonel S. C. Mackenzie, M.D., deceased.

ORDNANCE DEPARTMENT.

Madras.

No. 29.—Honorary Lieutenant and Assistant Commissary Charles Johnson to be Deputy Commissary, and to have the honorary rank of Captain, subject to Her Majesty's approval;

Honorary Lieutenant and Deputy Assistant Commissary Thomas Clerke, *seconded*, to be Assistant Commissary, *seconded*;

Honorary Lieutenant and Deputy Assistant Commissary George Gibson Splane, to be Assistant Commissary;

Conductor Thomas Southam to be Deputy Assistant Commissary, and to have the Honorary rank of Lieutenant, subject to Her Majesty's approval;

Sub-Conductor Thomas Tiller to be Conductor;

Store-Sergeant Alexander Walker to be Sub-Conductor,—

with effect from the 6th January, 1894, *vice* Honorary Captain and Deputy Commissary C. McCarthy, transferred to the pension establishment.

NATIVE ARMY.

No. 30.—18th Regiment of Bengal Infantry—

Jemadar Mir Zahid Ali to be Subadar, and Colour-Havildar Husain Bakhsh to be Jemadar, to complete the establishment, with effect from the 15th May, 1893.

REWARDS.

ORDER OF BRITISH INDIA.

No. 31.—The Governor General in Council is pleased to make the following promotion in the Order of British India, with effect from the 5th October, 1893:—

MADRAS.

To the 1st class with the title of "Sardar Bahadur."

Subadar Prem Singh, *Bahadur*, 33rd Regiment (3rd Burma Battalion) of Madras Infantry, *vice* Pensioned Subadar-Major Sayyid Ismail, *Sardar Bahadur*, deceased.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 32.—*Rangoon Volunteer Rifle Corps*—

Alexander George Mackenzie, Gentleman, to be Second-Lieutenant, *vice* Weidemann, resigned.

RESIGNATIONS.

No. 33.—*Surma Valley Light Horse*—

Second-Lieutenant T. S. Mulligan resigns his commission, with effect from the 1st December, 1893.

No. 34.—*East Indian Railway Volunteer Rifle Corps*—

Second-Lieutenant R. McL. Pearce resigns his commission.

MILITARY WORKS DEPARTMENT.

APPOINTMENTS.

No. 35.—In G. G. O. No. 1225 of 1893 for "15th October, 1893," read "15th October, 1892."

PROMOTIONS.

No. 36.—The following promotions and reversions are made in the Engineer Establishment of the Military Works Department, with effect from the dates specified :—

Name.	From	To	Nature of promotion, etc.	With effect from
Lieutenant L. H. Close, R.E.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent	7th October, 1893.
Lieutenant R. E. Greer, R.E.	Assistant Engineer, 2nd grade, supernumerary.	Assistant Engineer, 2nd grade.	Permanent	7th October, 1893.
Lieutenant R. H. M. Yeates, R.E.	Assistant Engineer, 2nd grade, temporary.	Attached . . .	Reversion	21st October, 1893.
Lieutenant H. A. Cameron, R.E.	Assistant Engineer, 2nd grade, temporary.	Attached . . .	Reversion	31st October, 1893.
Lieutenant H. A. Cameron, R.E.	Attached . . .	Assistant Engineer, 2nd grade.	Temporary	6th November, 1893.
Lieutenant R. H. M. Yeates, R.E.	Attached . . .	Assistant Engineer, 2nd grade.	Temporary	26th November, 1893.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 1.—The undermentioned officer has been granted an extension of leave by the Secretary of State for India :—

Sub-Lieutenant E. J. C. Hordern, Royal Indian Marine, (m. c.) for six months.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 12th January, 1894.

Statement of Deposits on account of Estates between the 6th and the 12th January, 1894.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
Anthony Brabazon Charles Godsell Crawford. (a)	2nd Lieutenant	1st Battalion, Devonshire Regiment.	3rd June, 1893	Intestate	R s. p. 918 12 1	...	11th March, 1894.

(a) Next-of-kin—

Father—Captain C. R. Crawford,
Naval and Military Club,
Piccadilly, London, W.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 8th January, 1894.

No. 14.—The undermentioned gentlemen are appointed to the Superior Accounts Branch as Assistant Examiners of Accounts, 3rd grade, on probation, and are posted to the offices noted opposite their names:—

Mr. Philip Travice Rubie Kellner, to the office of the Examiner of Public Works Accounts, Rajputana and Central India.

• Mr. John Mathews Hartley, to the office of the Examiner of Public Works Accounts, Bengal.

Mr. James Patch, to the office of the Examiner of Accounts, Military Works Department.

The 9th January, 1894.

No. 15.—Mr. John Hurlstone McMullin, Sub-Store-keeper, officiated as Store-keeper, Burma State Railway, during the absence, on privilege leave, of Mr. L. C. Desmazures, with effect from the afternoon of the 28th April, 1893, to the forenoon of the 29th July, 1893.

No. 16.—Mr. Ralph Hill Pendlebury is appointed, under Covenant, Assistant Locomotive Superintendent, in class III, grade 4, of the Superior Revenue Establishment of State Railways, and his services are placed at the disposal of the Director General of Railways for employment on the North Western Railway.

No. 17.—Mr. C. E. Day, Executive Engineer, 2nd grade, Punjab, has been permitted to retire from the service of Government under the provisions of Public Works Department Resolution No. 2873-G., dated 2nd November, 1893, with effect from the afternoon of the 2nd January, 1894.

The 10th January, 1894.

No. 18.—Mr. J. Elston, Executive Engineer, 2nd grade, State Railways, has been granted, by Her Majesty's Secretary of State for India, extraordinary leave without allowances for one year in extension of the leave notified in Public Works Department Notification No. 339, dated 13th September, 1893.

The 11th January, 1894.

No. 19.—Mr John Robb is appointed Manager of the Jorhat State Railway.

No. 20.—Mr. F. W. Chanter, Executive Engineer, 2nd grade, Punjab, is permitted to retire from the service of Government, under the provisions of Public Works Department Resolution No. 2873-G., dated 2nd November, 1893, with effect from the afternoon of the 6th January, 1894.

The 12th January, 1894.

No. 21.—With reference to Public Works Department Notification No. 34, dated the 31st January, 1888, the services of Mr. G. M. R. Field, Executive Engineer, 1st grade, Punjab, are replaced at the disposal of the Government of the Punjab, with effect from the afternoon of the 14th November, 1893.

No. 22.—Mr. St. John Hewitt, Assistant Engineer, 1st grade, and Executive Engineer, old 4th grade, State Railways, is permitted to retire from the service of Government under the provisions of Public Works Department Resolution No. 2873-G., dated 2nd November, 1893, with effect from the 26th December, 1893.

F. L. O'CALLAGHAN,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 13, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 4th November, 1893.

From the 18th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 11th November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,
Publisher, Gazette of India.

No. 1624.—Account of Revenue and Expenditure of the Government of India for the first

	REVENUE.	Estimates, 1893-94.	April 1892 to Sept. 1892.	April 1893 to Sept. 1893.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		Rx.	Rx.	Rx.	Rx.	Rx.
I	Land Revenue*	25,972,800	9,137,700	9,424,200	286,500	...
II	Opium	7,316,200	4,336,600	3,185,800	...	1,150,800
III	Salt	8,587,800	4,045,300	3,960,500	...	84,800
IV	Stamps	4,434,100	2,266,500	2,396,400	129,900	...
V	Excise	5,145,900	2,537,900	2,620,200	82,300	...
VI	Provincial Rates	3,707,100	1,463,200	1,522,400	59,200	...
VII	Customs	1,665,200	702,700	721,300	18,600	...
VIII	Assessed Taxes	1,687,200	872,900	887,100	14,200	...
IX	Forest	1,588,800	646,600	667,000	20,400	...
X	Registration	429,300	233,900	240,600	6,700	...
XI	Tributes from Native States	771,200	242,000	233,000	...	9,000
XII	Interest	861,100	454,200	485,900	31,700	...
XIII	Post Office	1,538,800	736,700	768,500	31,800	...
XIV	Telegraph	942,500	417,000	445,300	28,300	...
XV	Mint	230,500	139,000	165,200	25,600	...
XVI	Law and Justice { Courts of Law	377,200	191,300	197,300	6,000	...
		{ Jails	312,300	97,200	118,800	21,600
XVII	Police	370,800	171,300	184,800	13,500	...
XVIII	Marine	212,600	80,800	76,000	...	4,800
XIX	Education	211,700	96,200	99,700	3,500	...
XX	Medical	63,000	25,500	26,300	800	...
XXI	Scientific and other Minor Departments	84,100	41,500	43,200	3,700	...
XXII	Receipts in aid of Superannuation, etc.	187,500	84,600	83,800	...	800
XXIII	Stationery and Printing	82,800	29,300	30,300	1,000	...
XXIV	Exchange	180,000	...	...	...	...
XXV	Miscellaneous	369,200	136,600	149,100	12,500	...
XXVI	State Railways (Gross Receipts)	16,291,200	7,488,200	7,938,600	470,400	...
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,235,000	1,916,400	2,068,800	152,400	...
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	23,600	13,300	18,600	5,300	...
XXIX	Irrigation Major Works: Direct Receipts	1,323,700	825,400	640,200	...	125,200
XXX	Irrigation Minor Works and Navigation	198,400	82,600	93,400	10,800	...
XXXI	Military Works	42,700	29,900	23,000	2,100	...
XXXII	Civil Works	534,200	228,700	250,500	21,800	...
XXXIII	Army: Effective	651,000	330,200	320,600	...	9,600
	„ Non-effective	60,900	30,000	32,700	2,700	...
		89,690,900	40,112,800	40,141,100	28,300	...
	England, including Army, Public Works, etc.	193,500	105,400	93,000	...	12,400
	Exchange added to Revenue Rx.	121,300	61,000	57,300	...	3,700
	GRAND TOTAL	90,005,700	40,279,200	40,291,400	12,200	...

* Includes Land Revenue due to Irrigation, which cannot be separated in the Monthly Accounts.

six months of the year 1893-94 as compared with the corresponding period of 1892-93.

EXPENDITURE.		Estimates, 1893-94.	April 1892 to Sept. 1892.	April 1893 to Sept. 1893.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		Rx.	Rx.	Rx.	Rx.	Rx.
1	Refunds and Drawbacks	224,900	126,300	128,800	2,500	...
2	Assignments and Compensations	1,477,900	406,700	399,400	...	7,300
3	Land Revenue	4,111,300	1,821,300	1,839,100	67,800	...
4	Opium (including Cost of Production)	2,253,900	1,351,300	1,649,000	297,700	...
5	Salt (do. do.)	509,800	264,800	271,000	6,200	...
6	Stamps	90,600	46,300	48,400	2,100	...
7	Excise	208,800	67,500	65,700	...	1,800
8	Provincial Rates	53,500	29,600	29,400	...	200
9	Customs	144,500	71,800	70,400	...	1,400
10	Assessed Taxes	32,400	16,000	15,100	...	900
11	Forest	988,700	348,800	371,200	22,400	...
12	Registration	222,000	110,300	115,500	5,200	...
13	Interest on Ordinary Debt*	4,109,600	2,191,300	2,129,400	...	61,900
14	Do. on other Obligations	549,900	45,200	56,900	11,700	...
15	Post Office	1,427,400	651,600	661,900	10,300	...
16	Telegraph	681,000	287,600	310,700	23,100	...
17	Mint	93,000	50,000	39,100	...	10,900
18	General Administration	1,478,600	703,800	725,500	15,700	...
19	Law and Justice { Courts of Law Jails	2,900,500 933,500	1,432,800 454,000	1,467,000 465,700	34,200 11,700	...
20	Police	3,959,500	1,876,600	1,854,300	...	22,300
21	Marine (including River Navigation)	487,900	222,800	104,400	...	58,400
22	Education	1,513,000	634,400	638,400	14,000	...
23	Ecclesiastical	171,000	82,400	82,700	300	...
24	Medical	937,800	442,100	454,800	12,700	...
25	Political	800,100	378,500	397,700	19,200	...
26	Scientific and other Minor Departments	407,700	281,600	247,900	...	33,700
27	Territorial and Political Pensions	490,800	242,100	238,300	...	3,800
28	Civil Furlough and Absentee Allowances	900	400	400	...	...
29	Superannuation Allowances and Pensions	888,600	430,600	448,700	18,100	...
30	Stationery and Printing	546,800	290,400	311,900	21,500	...
31	Miscellaneous	201,500	111,500	128,500	17,000	...
32	Famine Relief	40,500	43,800	100	...	43,700
33	Construction of Protective Railways	1,054,300	639,500	533,300	...	106,200
34	Construction of Protective Irrigation Works	65,000	32,100	26,500	...	5,600
35	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	75,100	82,600	40,100	...	42,500
36	State Railways (Working Expenses)	8,087,500	3,861,800	3,904,000	42,200	...
37	Interest on Capital deposited by Companies	32,000	9,300	9,900	600	...
38	Guaranteed Companies (Surplus Profits, Land and Supervision)	53,000	515,000	467,700	...	47,300
39	Interest	562,800	1,500	1,100	...	400
40	Subsidized Companies (Land, etc.)	28,400	14,500	14,800	300	...
41	Miscellaneous Railway Expenditure	107,500	31,100	42,000	10,900	...
42	Irrigation Major Works (Working Expenses)	776,100	384,900	372,300	...	12,600
43	" Minor Works and Navigation	915,000	536,400	421,600	...	114,800
44	Military Works	1,184,700	420,600	430,300	9,700	...
45	Civil Works	4,747,100	1,754,000	1,619,400	...	134,600
46	Army: Effective	14,750,200	7,058,000	7,303,000	245,000	...
47	" Non-effective	943,300	459,400	464,200	4,800	...
	Special Defence Works	252,300	117,500	70,700	...	46,800
	England, including Army, Public Works, Guaranteed Interest, etc. £	66,572,300	31,438,400	31,608,200	169,800	...
	Exchange charged as Expenditure Rx.	15,843,800	7,611,600	7,605,700	...	5,900
		9,935,900	4,409,200	4,683,000	273,800	...
	Deduct—Provincial Deficits	92,352,000	43,459,200	43,896,900	437,700	...
		751,200	82,400	74,000	8,400	...
		91,600,800	43,376,800	43,822,900	446,100	...
	Expenditure not charged to Revenue—					
	Capital Outlay on Railways and Irrigation Works—					
	In India—					
48	State Railways	925,900	790,900	1,220,700	429,800	...
49	Irrigation Works	735,700	191,000	244,500	53,500	...
	In England—					
48	State Railways £	1,151,800	454,700	346,300	...	108,400
49	Irrigation Works £	8,800	1,400	5,000	3,600	...
50	Capital Charge involved in Redemption of Liabilities . . . . .	...	...	...	...	...
	Exchange on Expenditure not charged to Revenue Rx.	727,800	264,200	216,300	...	47,900
	GRAND TOTAL	3,550,000	1,702,200	2,032,800	330,600	...
		95,150,800	45,079,000	45,855,700	776,700	...

* Includes Interest on Debt incurred for Capital Expenditure on Railways and Irrigation Works, which cannot be separated in the Monthly Accounts.

H. G. COWIE,
Dy. Comptroller-General.

STEPHEN JACOB,
Comptroller-General.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

PATENTS.

Calcutta, the 11th January 1894.

NOTIFICATIONS.

No. 69 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, during the week ending 6th January 1894, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888:—

No. 1 of 1894.—George Ernest Hudson, of Westborough, Brewer and Wine Merchant, and George Sanderson, of 25, Victoria Road, Mechanical Engineer, both of Scarborough, in the County of York, England, for improved apparatus for supplying purified and heated water to the boilers of non-condensing steam engines.

No. 2 of 1894.—Edward Seitz and Richard Pickup Park, both of Blackburn, in the Colony of Victoria, Engineers, for improvements in Centrifugal Pumps.

No. 3 of 1894.—Samuel Cook, of Victoria Works, Bury, County of Lancaster, England, Machinist, for improved device for joining the edges of driving belts.

No. 4 of 1894.—James Price Cleghorn, Executive Engineer, Public Works Department, Bengal, at present residing in No. 2, Peara Bagan, Ballygunge, Calcutta, for the manufacture of Indian Cement.

No. 5 of 1894.—John Roger (late Tea Planter of Ceylon), of 20, Guilford Street, Russell Square, in the County of London, England, for an improvement in the manufacture of tea.

No. 6 of 1894.—Charles Hodgson, of Canterbury Road, Kilburn, in the County of London, England, Engineer, for

an improvement in apparatus for working railway points and signals.

No. 7 of 1894.—Frank Arthur Williams, of Church Road, Albrighton, in the County of Salop, England, Manager of Tool Works, for Improvements in the means of joining edges of sheet, strip, and thin plate metal, for the purpose, more especially, of facilitating and improving the manufacture of tubes.

No. 8 of 1894.—Norman S. Rudolf, B.Sc., A. I. C., etc., Analytical and Consulting Chemist, Sewan, Sarun, Bengal, India, for the improvement of indigo manufacture.

No. 9 of 1894.—A. M. Macrae, of Kanti, B. N.-W. and Tirhoot Railway, for a combined cultivator Harrow and Seed Drill, to be called "Macrae's Combined Cultivator Harrow and Seed Drill."

No. 10 of 1894.—Alexander Harry Malcolm Wiseman, Manager in the mercantile firm of Messrs. Forbes-Mitchell, & Co., Bon Accord Works, of 10, Clive Street, Calcutta, for improvements relating to caps for cricketers, jockeys and others.

No. 70 P.—Specifications of the under-mentioned inventions have been filed under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, in the Imperial Secretariat Buildings, Government Place, West, Calcutta, upon payment of a fee of one rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 346 of 1893.—William Jackson, of Thorn Grove, Mannofield, Aberdeen, Scotland, Engineer, for improvements in tubular heating stoves, more especially intended for heating air for use in drying tea or other produce. (Filed 22nd December 1893.)

No. 347 of 1893.—William Jackson, of Thorn Grove, Mannofield, Aber-

deen, Scotland, Engineer, for improvements in apparatus for subjecting materials to the action of hot air or for analogous operations, more especially intended for use in drying tea leaves, coffee and other produce. (Filed 22nd December 1893.)

No. 71 P.—The fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each:—

No. 123 of 1888.—The Vacuum Brake Company, Limited, of 32, Queen Victoria Street, in the City of London, England, for improvements in or applicable to vacuum brake mechanism. (From 11th January 1894 to 10th January 1895.)

No. 290 of 1889.—Alexander Stanley Elmore, of Cockermouth, in the County of Cumberland, England, Electro-Metallurgists, for improvements in the electro deposition of metals and in apparatus used there-

in. (From 8th February 1894 to 7th February 1895.)

No. 300 of 1889.—John Morrison, of Kirkton, Forfar, in the County of Forfar, Scotland, Factory Manager, and Robert Scott, of Craigmount, Tayport, in the County of Fife, Scotland, Manufacturer, for improvements in drag or pacing or tension regulating apparatus for the warp beams of looms (From 22nd January 1894 to 21st January 1895.)

NOTICES.

Applications and all communications relating to the Inventions and Designs Act, 1888, should be placed under cover addressed "Secretary to the Government of India, Revenue and Agricultural Department (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, is open for the transaction of business on all days (except Sundays and Gazetted Holidays) from 11 A.M. to 4 P.M.

Applications for the registration of Trade Marks as "Designs" under Part II of the "Inventions and Designs Act (V of 1888)" are frequently received in the Office of the Secretary appointed under the said Act. It is hereby notified for general information that the Government of India are advised that Trade Marks are not "Designs" within the meaning of the said Act, and, therefore, are not capable of such registration.

G. W. FORREST,
Secy. under the Inventions and
Designs Act, 1888.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st December, 1893.

PARTICULARS.	3½ PER CENT. TRANSFER LOAN OF 1853-54.				4 PER CENT. LOANS				4½ PER CENT. LOANS				TRANSFER LOAN OF 1879, SEVEN SHILLINGS PER CENT. FOREIGN.	5 PER CENT. LOAN OF 1856-57.	3½ PER CENT. LOAN OF 1863-74.	GRAND TOTAL.
	Of 1833-33.	Of 1835-36.	Of 1842-43.	Of 1854-55. Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	TRANSFER LOAN OF 1879, 4½ PER CENT. PUR-TION.	TOTAL.						
Balance of 15th December, 1893	10,85,013	20,03,400	3,02,84,900	16,38,23,200	3,47,86,100	24,99,56,713	36,000	1,02,700	10,14,300	11,53,000	1,36,800	21,200	7,70,000	25,20,97,813		
Add—																
Amount of 4¼ Notes trans-ferred to 6¼ in London . .	...	...	...	500	...	500	...	...	...	...	...	...	...	500	
Amount of trans-ferred to London . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount of trans-ferred to in London . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras between 16th and 31st December, 1893 . . . . .	...	...	10,000	...	...	10,000	...	...	...	...	...	...	...	10,000	
Amount enfaced at Bombay between 16th and 31st December, 1893 . . . . .	...	...	6,000	25,000	6,000	75,000	...	...	...	...	...	...	2,000	77,000	
Amount enfaced at Calcutta between 16th and 31st December, 1893 . . . . .	...	2,500	...	16,000	3,11,100	3,29,600	...	...	...	...	...	...	9,500	3,39,100	
Deduct—																
Amount written off in the London Registers	10,85,013	20,05,900	3,03,00,900	16,38,64,700	3,51,03,200	25,03,71,813	36,000	1,02,700	10,14,300	11,53,000	1,36,800	31,200	7,81,500	25,25,24,413		
Balance on 31st December, 1893 . . . . .	...	500	46,000	4,88,800	49,500	5,84,500	...	20,000	3,02,700	3,22,700	...	...	...	9,07,500	
	10,85,013	20,05,400	3,02,54,900	16,33,75,900	3,50,53,700	24,97,87,013	36,000	82,700	7,11,600	8,30,300	1,36,800	31,200	7,81,500	25,16,16,913		

Notes.—From 9th June, 1897, to 31st Oct. 1893, enfaced from India 8,382 lakhs; re-transferred from London 7,195 lakhs.

1st Nov. 1893,	15th Nov. "	30th "	1st Dec. "	15th Dec. "	31st "
25	23	14	7	4	9
ditto	ditto	ditto	ditto	ditto	ditto
7,170 lakhs.					

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 6th January, 1894.

W. D. CRUICKSHANK.
Secretary and Treasurer

CHIEF COMMISSIONER IN BRITISH BALUCHISTAN.

NOTIFICATION.

Quetta, the 2nd January, 1894.

No. 12.—In exercise of the powers conferred by Section 11 of the British Baluchistan Forest Regulation, 1890, and in continuation of this Office Notification No. 774, dated the 13th August, 1890, the Chief Commissioner in British Baluchistan is pleased to declare that the under-mentioned trees, wherever growing naturally on land at the disposal of Government in British Baluchistan, shall, from the 1st January, 1894, be reserved trees:—

No.	Botanical Name.	English Name.	Vernacular Name.	
1	Acacia Modesta	Acacia	<i>Pushtu.</i> Polosa.	<i>Punjabi.</i> Phulai.
2	Zizyphus Nummularia	...	Karkan.	Malla.
3	Zizyphus Oxyphylla	...	Gurgula.	...
4	Tecoma Undulata	Tecoma	Rohrai.	Lahura.
5	Prunus Cleurnea	Wild Apricot.	Zarg.	...
6	Populus Euphratica	Poplar	Spina padah.	Bahu.
7	Tamarix Articulata	Tamarisk	Ghaz.	Leijhau.
8	Tamarix Indica	Tamarisk	...	Farash.
9	Periploca Aphylla	...	Barrar.	Bata.

By Order,

P. T. SPENCE, *Lieut.*,

Second Assistant.

AGENT TO THE GOVR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 2nd January, 1894.

No. 13.—In exercise of the powers conferred by Section 11 of the Baluchistan Agency Forest Law, 1890, and in continuation of this Office Notification No. 776, dated the 13th August, 1890, the Agent to the Governor General in Baluchistan is pleased to declare that the under-mentioned trees, wherever growing naturally on land at the disposal of Government in the territories administered by the Agent to the Governor General as such Agent, shall, from the 1st January, 1894, be reserved trees:—

No.	Botanical Name.	English Name.	Vernacular Name.	
1	Acacia Modesta	Acacia	<i>Pushtu.</i> Polosa.	<i>Punjabi.</i> Phulai.
2	Zizyphus Nummularia	...	Karkan.	Malla.
3	Zizyphus Oxyphylla	...	Gurgula.	...
4	Tecoma Undulata	Tecoma	Rohrai.	Lahura.
5	Prunus Cleurnea	Wild Apricot.	Zarg.	...
6	Populus Euphratica	Poplar	Spina padah.	Bahu.
7	Tamarix Articulata	Tamarisk	Ghaz.	Leijhau.
8	Tamarix Indica	Tamarisk	...	Farash.
9	Periploca Aphylla	...	Barrar.	Bata.

The 5th January, 1894.

No. 82.—With reference to Foreign Department Notification No. 1997-G., dated 8th Decem-

ber, 1893, and in continuation of this Office Notification No. 7197, dated the 20th December, 1893, Lieutenant A. McConaghey assumed charge of the office of Assistant Political Agent, Zhob, relieving Lieutenant E. LeMesurier, on the afternoon of the 13th December, 1893.

By Order,

P. T. SPENCE, *Lieut.*,

Second Assistant.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 8th January, 1894.

No. 7-122.—In exercise of the powers conferred on him by Section 9 of the Indian Christian Marriage Act, XV of 1872, the Chief Commissioner is pleased, with effect from the 1st January, 1894, to issue a license to the Reverend Manawar Khan, Pastor of the United Presbyterian Mission at Todgarh in Merwara, authorizing him to grant certificates of marriage between Native Christians in the district of Ajmere-Merwara.

By Order,

O. V. BOSANQUET,

*First Asst. to Agent to the Govr.-Genl.,
Rajputana, & Chief Commr., Ajmere-Merwara.*

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 9th January, 1894.

No. 12436.—The appointment of Messrs. G. R. Peter and H. R. Heberd to act in the 3rd and 4th grade of Superintendents, respectively, in Notification No. 9960, dated the 4th November, 1893, published in the *Gazette of India*, dated the 11th November, 1893, is cancelled.

No. 12438.—The following revised acting appointments are made, with effect from the 12th December, 1893, in the 3rd and 4th grade of Superintendents during the absence, on furlough in India for one year, of Mr. G. W. Stanyon, Superintendent of Post Offices, 2nd grade, or until further orders:—

Mr. G. W. Schoeneman, Superintendent of Post Offices, 4th grade, to act in the 3rd grade.

Mr. M. R. Muthusawmy Naidu to act as Superintendent of Post Offices, 4th grade.

The 11th January, 1894.

No. 12534.—Mr. H. Wooster, Superintendent of Post Offices, 2nd grade, is granted privilege

leave for one month from the date on which he may avail himself of it, and the following acting appointments are made during the absence or until further orders :—

Rai P. Anantha Charlu, Bahadur, B.A., Superintendent of Post Offices, 3rd grade, to act in the 2nd grade.

Mr. G. R. Peter, Superintendent of Post Offices, 4th grade, to act in the 3rd grade.

Mr. G. Prime, Deputy Postmaster, Madras, to act as Superintendent of Post Offices, 4th grade.

Mr. C. D'Santos to act as Deputy Postmaster Madras General Post Office.

H. M. KISCH,

Offg. Dir.-Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 9th January, 1894.

Agents, William Teacher & Sons.	Flemming, Miss.	Penney, W. H.
Chapman, A. J.	Gibson, Peter.	Schade, F.
Chatterton, R. C., & Co.	Hunt, Stanley.	Self, P.
Faussett, Mrs.	Inglis, P. S.	Snaw, T. W.
	Lockhart, Mrs.	St. Croix, Madame.
	Mannote Pierre.	

Letters marked "Care of Post Office."

Alham, C. J.	Footo, R. B.	O'Sullivan, Wm.
Aldridge, W. F.	Frank, Madame	Oatridge, C.
Artenberg, Prince P.	Rose.	Oewel, F. W.
Aviet, G. C. E.	Fraser, Mrs. A. J.	Olsson, F. J.
Auld, R. J.	Ginoux, O. de.	Oppenheimer, Dr.
Baker, Lieut.	Grossman, Louis.	H.
Bartholomew, F. M.	Griffin, F. Mr.	O'Brien, J. A.
Basten, N.	Hamnett, E. C.	O'Reilly, Miss P.
Bates, R. W.	Harter, Franz. H.	Parkinson, H.
Beatty, V. S.	Helm, E.	Pemberton, J. S. S.
Binder, Charles.	Heller, Max.	Platt, H. J. H.
Binback, J.	Hilliard, Lt. M. A.	Price, Edwin.
Bismark Bohlen	Himmelreich, Ernst.	Rambo, W. E., Rev.
Gral, H.	Hinton, H.	Rantiers, John B.
Bolton, G.	Hoffman, Josef.	Rentsch, Wm.
Branton, J.	Holmes, Miss M. J.	Rice, Cecil Spring.
Brian, Mrs. J. F.	Honiggon, Fritz.	Richardson, H. W.
Broderick, L. St. J.	Hoyle, H. W.	Roper, E. W.
Burdinski, Kurt.	Ingram, J.	Roper, Miss C.
Burt, Cecil.	James, A. K. Har-	Ryder, Mrs. H.
Campbell, Mrs. F.	vey.	Sale, Geo. James.
"	Jenkinson, A. D.	Scotland, W. A.
Campbell, Rev. W.	Kalberer, L. L.	Senior, Mrs. Guy.
Carey, L. S. D.	Kemp, Alfred.	Senior, Miss E. E.
Carter, Miss.	Kerry, H.	Simmonds, Mrs. J.
Cartwright, W.	King, H. T.	W.
Cenac, Monsieur.	Kukbrille, Dr. J. J.	Shawe, Mrs.
Clarke, Rev. C. P.	LeMasse, Hugo.	Sherwood, Miss J.
Colts, J. R.	Lindenau, L. K.	Shewan, Miss
Cousins, Mrs. S.	Lock, J. G. O.	Money.
Crake, D. H.	Lyons, Mrs.	Smith, Dr. Barton.
Crake, L. H.	Mackay, Hector.	Spangen Comte de.
Craven, J. A.	Mackenzie, Mr. M.	Stamland, Carl.
Croucher, A. H.	M.	Steen, Charles.
Cuthbertson, W.	Malcolm, A.	Stoeb, Mrs. H.
Dalrymple, Vis-	Marcovich, Miss	Stoddard, W. A.
count	Adela.	Sykes, Mrs.
Dalton, Dr. J. H. C.	Mathews, Mrs. J.	Tulloch, Mrs.
DeCroix, Henry.	W.	Taylor, Mrs. A.
Dion, Mrs. N.	McDonald, D. M. K.	Thomas, E. A.
Das, D.	McCarthy, Florence.	Simon.
Diriks, Ed.	McMillen, Mrs. W.	Thompson, Mrs.
Dohner, Miss	McMullen, W. M.	Thornton, Mrs. E.
Sophie.	Madden, C. W.	Thornton, Mrs.
Douglas, J. B.	Marshall, L. S.	Trevison, R.
Driver, W. H. P.	Matson, E.	Tundre, A.
D'Arc, Geo.	Mundleton, C. H.,	Tyacke, Col. R.
D'Arc, Miss E.	Miss.	Uebel, J.
Edda, Miss Mary.	Murray, C.	Wallace, H.
Entwistle, Ernest.	Nebel, W. H.	Weissman, B.
Ewan, F. W.	Nicols, Miss, L.	West, W. W.
Fairfax, Chas., Mrs.	Nicholls, F. G.	White, Miss Hettie.
Fanaken, Mrs. C.	Norton, Mrs. Fred.	Whitfield, E. J.
Fleming, Sandford.	B.	Whitehead, Mrs. A.
	O'Connor, Miss R.	Wright, Alfred.

Registered Letters.

Alsop, J.	Nikels, Monsieur.	Sewell, G.
Desbruslain, Mr.	Pewer, J. W. G.	Smith, Dr. B.
Marinburk, J.	Ross, Dr. A.	Weissman, B.

Unclaimed Letters held in the Bombay General Post Office.

Allen, C. H.	Habikosh, Capt.	Roper Mrs. E. H.
Ashley, Miss Maude.	Hogg, Miss M.	Reeveley, Mr. P.
Brendly, Mrs. T.	Haller, Vety Col.	Ramdorh, R.
Brusteire.	J. H. B.	Rubbescht, Marie.
Bacon, Miss.	Isaac, Miss.	Stou, C. L.
Black, Mrs. S.	Ives, K. J.	Stewart, Mrs. M.
Broacha, Mr. A.	Jacob, Miss A.	Sattler, Christian.
Burn, Miss.	Joplin, Mrs. A.	Simpson, J.
Bun, Miss Hilda.	Jehangir Cawasji.	Spanion, Mrs. A.
Basker, D.	James, W. J.	Sharpd., F. S.
Brown, Mrs. G. J.	Kaplin, Mrs. Chris-	Shillerman, Mrs.
Braudenbury, Ane E.	tine.	Emma.
Brown, D. L.	Katz.	Sakilske, Mr. A.
Bader, K.	Love-say, Thomas.	Swan, Robt. L.
Booth, Mrs. G. L.	McArthur, J. H. S.	Symes, Mrs. George.
Bourelly, Mr. E.	Muller, M. F. H. M.	Smith, Albest.
Cheran, Monsieur	Macduff, A.	Snelling, T.
Telerin.	Morris, Mrs.	Thomas, E. A.
Chapley, Miss, care of	Macpherson, Major	Simon.
Vescount Porker.	T. R. W.	Terkellanba, Joseph.
Challenger, Master	Maroden, H. W.	Thornton, John.
H. I.	Mearghley.	Tomara, Madame
Cossrat, O. W.	Michel, Charles.	Oigd.
Dunning, Authrr	Newsom, C. M.	Thornton, Lt.
D'Souza, B. J.	Nash, Mrs. A. E.	Thornton, J. B.
Downing, Capt. J.	O Hearn, P.	Thompson, T. F.
Diamarti, Monsieur	Otto, I. E.	Whitehead, Alfred.
Octove.	Oir, Miss Emily.	White, Chas. Mr. E.
Downie, Capt.	Penton, S.	Wilson, Oclexander
James.	Paterson, A. R.	C.
Drage, R. P.	Prichard, Finlay.	Wardroper, Col.
Domer, Miss Sophie.	Pien, Joseph.	Warwick & Co.
Esevy, Bowler.	Perceval, K. Joyce.	Wingaton, Miss.
England, Capt.	Pecra De Bayneux.	Winkler, C. I.
I. P.	Peech, W. H.	(Madras Marine
Elmore, J. S.	Phillips, F. D.	Dept.)
Hall, Surgeon-Capt.	Parkes, Viscountess.	
G. E.	Roper, E. W.	

Unclaimed Letters held in the Barrackpore Post Office on the 8th January, 1894.

Nil.

The 13th January, 1894.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched
Egypt, Europe, America, Cape Colonies through United Kingdom.	17th Jan. 1894	Per P. and O. Steamer from Bombay
Ditto (Book Post and Pattern Packets).	16th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China, and Japan.	19th "	Ditto.
Australia, New Zealand, and Tasmania.	19th "	Ditto.
Madras, Pondichery, Ceylon, Batavia, Singapore, and China.	13th "	Per French Str. <i>Eridan</i> .
Colombo	23rd "	Per P. & O. Str. <i>Peshawar</i> .
Straits, China, and Japan .	10th "	Per Steamer <i>C. Apcar</i> .
Rangoon and Moulinein	16th "	Per Steamer <i>Malda</i> .
Rangoon, Moulinein, Penang, and Singapore.	19th "	Per Steamer <i>Purnea</i> .
Akyah, Kwaukpyu, Sandoway, and Rangoon.	17th "	Per Steamer <i>Katoria</i> .
Port Blair	25th "	Per Steamer <i>Shirjehan</i> .
Madras, Colombo, Straits and Hong Kong.	14th "	Per A. Lloyd's Steamer <i>Ag-lain</i> .

N.B.—The letter-box for inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely, after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mail despatched the same night.

JOHN OWENS,

Presidency Postmaster, Calcutta.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, Major, S.E.,
Principal, Thomason College.

ELEPHANTS FOR SALE.

NOTICE.

For sale, four elephants, all valuable fine tuskers, as per following description:—

Name.	Age (probable). Years.	Size.	Disposition or temper.
1. Bada Motiguz .	50	9' 3"	Good.
2. Pown Guz .	53	9' 3"	Good.
3. Jung Hahadur .	53	9' 0"	Good.
4. Captain Gunning .	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.

Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,

Conservator of Forests, Northern Circle.

CONSERVATOR'S OFFICE, NORTHERN CIRCLE,
MADRAS PRESIDENCY,
Visagapatam, 18th July, 1893.

REDUCTION IN PRICE OF
CINCHONA FEBRIFUGE.

From 1st April, 1891, and until further orders, Cinchona Febrifuge can be purchased by all Government officers and by any one taking *ten pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates—four-ounce tin, *R2-8*; eight-ounce tin, *R5*; one pound tin, *R10*. The general public can be supplied by the Superintendent, Botanical Garden, for cash only at the under-noted rates—per four-ounce tin, *R3*; per eight-ounce tin, *R6*; per pound tin, *R12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four

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The Gazette of India.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Fifty-sixth Annual General Meeting of Subscribers of the above Institution will be held in the Town Hall, on Saturday, the 27th January, 1894, at 3 P.M., to receive the report of the Directors and to consider such matters as may then be submitted.

By Order of the Directors,

W. H. RYLAND,
Secretary.

CALCUTTA,
The 2nd January, 1894.



The Gazette of India.

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CALCUTTA, SATURDAY, JANUARY 13, 1894.

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PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 11th January, 1894.

No. 1 OF 1894.

THE PRISONS BILL.

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THE SCHEDULE.

ENACTMENTS REPEALED.

The Prisons Bill.

(Chapter I.—Preliminary.—Sections 1-3. Chapter II.—Maintenance and Officers of Prisons.—Sections 4-6.)

A Bill to amend the law relating to Prisons.

WHEREAS it is expedient to amend the law relating to prisons in British India, and to provide rules for the regulation of such prisons; It is hereby enacted as follows :—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Prisons Title, extent and com- Act, 1894.
mencement.

(2) It extends to the whole of British India, inclusive of Upper Burma, British Baluchistan, the Santal Parganas, the Hill Tracts of Chittagong, the Chutia Nagpur Division, the Tarai Parganas, the Pargana of Spiti, and the Zamindari and Amani Estates of Ganjam and Vizagapatam, and the Presidency-towns of Calcutta, Madras and Bombay; and

(3) It shall come into force on the day of

2. (1) On and after that day the enactments mentioned in the schedule shall be repealed to the extent specified in the third column thereof.

(2) But all rules and appointments made, directions given and orders issued under any of these enactments shall, so far as they are consistent with this Act, be deemed to have been respectively made, given, and issued under this Act.

(3) Any enactment or document referring to any of these enactments shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Definitions.

3. In this Act—

(1) "prison" means any central or district or temporary gaol or house of correction or penitentiary, and includes all grounds or buildings appurtenant to or occupied for the use of the prison, but does not include a subsidiary gaol or a place (other than a gaol) specially appointed by the Local Government under section 541 of the Code of Criminal Procedure, 1882, except as to any of the provisions of this Act or the rules made under it which may have been extended to such gaol or place by rule made under section 58:

(2) "a subsidiary gaol" means a gaol not being a central or district gaol, in which only civil or unconvicted criminal prisoners or convicted criminal prisoners under a sentence not exceeding a period to be fixed in the case of each such gaol by the Local Government are confined, except when it is necessary to detain prisoners with longer sentences in a subsidiary gaol pending removal to a central or district gaol or as convict officers or menials:

(3) "criminal prisoner" means any prisoner charged with or convicted of an offence or confined under the provisions of the Code of Criminal

Procedure, 1882, or by order of a Court-martial:

(4) "convicted criminal prisoner" means any criminal prisoner under sentence of a Court or Court-martial, and includes a person detained in prison under the provisions of Chapter VIII of the Criminal Procedure Code, 1882:

(5) "civil prisoner" means any prisoner who is not a criminal prisoner as defined above;

(6) "remission system" means the rules for the time being in force regulating the award of marks to, and the consequent shortening of sentences of, prisoners in gaols: and

(7) "history-ticket" means the record to be kept by a prisoner of such information as is required in respect of such prisoner by this Act or the rules made under it.

CHAPTER II.

MAINTENANCE AND OFFICERS OF PRISONS.

4. The Local Government shall provide, for Accommodation for the prisoners in the territories under such Government, accommodation in prisons constructed and regulated in such manner as to comply with the requisitions of this Act in respect of the separation of prisoners.

5. (1) Whenever it appears to the Inspector Temporary accom- General of Prisons that modation for prisoners. the number of prisoners in any prison is greater than can conveniently or safely be kept therein, and it is not convenient to transfer the excess number to some other prison,

or whenever from the outbreak of epidemic disease within any prison, or for any other reason, it is desirable to provide for the temporary shelter and safe custody of any prisoners,

provision shall be made, by such officer and in such manner as the Local Government may from time to time direct, for the temporary shelter and safe custody of so many of the prisoners as cannot be conveniently or safely kept in the prison.

(2) Prisoners for whom such temporary shelter is provided shall be subject to the same rules as if they were within the prison.

6. An Inspector General of Prisons shall be Inspector General of appointed for the territories subject to each Local Government, and shall exercise, subject to the order of the Local Government, the general control and superintendence of all prisons situate in the territories under such Government:

Provided always that civil gaols in the Presidency of Bombay shall continue to be managed under the provisions of sections 8 to 10 of Bombay Act II of 1874.

*The Prisons Bill.**(Chapter II.—Maintenance and Officers of Prisons.—Section 7. Chapter III.—Duties of Officers.—Sections 8-17.)*

7. For every prison there shall be a Superintendent, a Medical Officer (who may also be the Superintendent), a Gaoler and such other officers as the Local Government thinks necessary :

Provided that in the Presidency of Bombay it shall be competent to the Local Government to declare that in certain prisons the office of Gaoler shall be held by the person appointed Superintendent.

CHAPTER III.

DUTIES OF OFFICERS.

Generally.

8. All officers of a prison shall obey the directions of the Superintendent; all subordinate officers shall perform such duties as may be directed by the Gaoler with the sanction of the Superintendent; and the duties of each subordinate officer shall be inserted in a book to be kept by such officer.

9. No officer of a prison shall sell or let, nor shall any person in trust for or employed by him sell or let, or derive any benefit from selling or letting, any article to any prisoner.

10. No officer of a prison shall, nor shall any person in trust for or employed by him, have any interest, direct or indirect, in any contract for the supply of the prison: nor shall he derive any benefit, directly or indirectly, from the sale or purchase of any article on behalf of the prison or belonging to a prisoner.

Superintendent.

11. (1) Subject to the orders of the Inspector General of Prisons, the Superintendent shall manage the prison in all matters relating to discipline, labour, expenditure, punishment and control.

(2) Subject to such directions as may from time to time be given by the Local Government, the Superintendent of a prison other than a central gaol or a prison situate in a Presidency-town shall obey all lawful orders respecting

the prison given by the District Magistrate, and shall report to the Inspector General all such orders and the action taken thereon.

Medical Officer.

12. The Medical Officer shall have charge of the sanitary administration of the prison, and shall perform such duties as may be prescribed by rules made by the Local Government under section 59.

13. Whenever the Medical Officer has reason to believe that the mind of a prisoner is, or is likely to be, injuriously affected by the discipline or treatment to which he is subjected, the Medical Officer shall report the case in writing to the Superintendent, together with such observations as the Medical Officer thinks proper.

14. On the death of any prisoner, the Medical Officer shall forthwith record in writing the following particulars, namely:—

- (1) when the deceased was taken ill,
- (2) when the Medical Officer was first informed of the illness,
- (3) the nature of the disease,
- (4) when the prisoner died, and
- (5) (in cases where a *post-mortem* examination is made) an account of the appearances after death,

together with any special remarks that appear to the Medical Officer to be required.

Gaoler.

15. (1) The Gaoler shall reside in the prison, unless the Superintendent permits him in writing to reside elsewhere.

(2) The Gaoler shall not, without the Inspector General's sanction, be concerned in any other employment.

16. Upon the death of a prisoner, the Gaoler shall give immediate notice thereof to the Superintendent and the Medical Officer.

17. The Gaoler shall keep, or cause to be kept, the following records:—

- (1) a register of prisoners admitted;
- (2) a book showing when each prisoner is to be released;
- (3) a punishment-book for the entry of the punishments inflicted on prisoners for prison-offences;

The Prisons Bill.

(Chapter III.—Duties of Officers.—Sections 18–22. Chapter IV.—Admission, Removal and Discharge of Prisoners.—Sections 23–25. Chapter V.—Discipline of Prisoners.—Section 26.)

(4) a visitors' book for the entry of any observations made by visitors to the prison ;

(5) a record of the money and other articles taken from prisoners ;

and all such other records as may be prescribed by rules made under section 58 or section 59.

18. The Gaoler shall be responsible for the safe custody of the records to be kept by him under section 17, for the commitment warrants and all other documents confided to his care, and also for the money and other articles taken from prisoners

19. The Gaoler shall not be absent from the prison for a night without permission in writing from the Superintendent ; but, if absent without leave for a night from unavoidable necessity, he shall immediately report the fact and the cause of it to the Superintendent.

20. Where a Deputy Gaoler is appointed to a prison, he shall be competent to perform any duty required by this Act or by any rule made under section 58 or section 59 to be performed by the Gaoler.

Subordinate Officers.

21. The officer acting as gate-keeper, or any other officer of the prison, may examine anything carried in or out of the prison, and may stop and search any person suspected of bringing in spirits or other prohibited articles into the prison, or of carrying out any property belonging to the prison, and, if any such articles or property be found, shall give immediate notice thereof to the Gaoler.

22. Subordinate officers shall not be absent from the prison without leave from the Superintendent or from the Gaoler, and before absenting themselves they shall leave their keys in the Gaoler's office.

CHAPTER IV.

ADMISSION, REMOVAL AND DISCHARGE OF PRISONERS.

23. (1) When a prisoner is first admitted, and whenever he afterwards enters the prison, he shall be searched, and all weapons and prohibited articles shall be taken from him.

(2) Every criminal prisoner shall also, as soon as possible after admission, be examined by

the Medical Officer, who shall enter in a book, to be kept by the Gaoler, a record of the state of the prisoner's health, and of any wounds or marks on his person, the class of labour he is fit for if sentenced to rigorous imprisonment, and any observations which the Medical Officer thinks fit to add.

(3) In the case of female prisoners the search and examination shall be carried out by the matron under the orders of the Medical Officer.

24. All money or other articles in respect whereof no order of a competent Court has been made, and which may be brought into the prison by any criminal prisoner, or sent to the prison for his use, shall be placed in the custody of the Gaoler.

25. (1) All prisoners, previously to being removed to any other prison, shall be examined by the Medical Officer.

(2) No prisoner shall be removed to any other prison, unless the Medical Officer certifies that the prisoner is free from any illness rendering him unfit for removal.

(3) No prisoner shall be discharged against his will from prison, if labouring under any acute or dangerous distemper, nor until, in the opinion of the Medical Officer, such discharge is without danger to himself or other persons.

CHAPTER V.

DISCIPLINE OF PRISONERS.

26. The requisitions of this Act with respect to the separation of prisoners are as follows :—

(1) in a prison containing female prisoners as well as males, the females shall be imprisoned in separate buildings, or separate parts of the same building, in such manner as to prevent their seeing, or conversing or holding any intercourse with, the males ;

(2) in a prison where male prisoners under the age of eighteen are confined, means shall be provided for separating them altogether from the other prisoners and for separating those of them who have arrived at the age of puberty from those who have not ;

(3) unconvicted criminal prisoners shall be kept apart from convicted criminal prisoners ; and

(4) civil prisoners shall be kept apart from criminal prisoners.

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(Chapter V.—Discipline of Prisoners.—Sections 27-29. Chapter VI.—Food, Clothing and Bedding of Civil and Unconvicted Criminal Prisoners.—Sections 30-32. Chapter VII.—Employment of Prisoners.—Sections 33-35.)

Rules as to separation of prisoners.

27. The Local Government shall have power to make rules—

(1) as to the description and construction of the cells to be used for the partial or entire seclusion of prisoners under the provisions of this Act;

(2) as to the time during which prisoners not guilty of offences against prison rules may be confined separately.

28. No cell shall be used for solitary confinement unless it is furnished

Solitary confinement. with the means of enabling the prisoner to communicate

at any time with an officer of the prison, and every prisoner confined in a cell for not less than twenty-four hours, whether as a punishment or otherwise, shall be visited at least once a day by the Medical Officer or a medical subordinate.

29. (1) Every prisoner under sentence of death

Prisoners under sentence of death.

shall, immediately on his arrival in the prison after sentence, be searched by, or by order of, the Gaoler, and all articles shall be taken from him which the Gaoler deems it dangerous or inexpedient to leave in his possession.

(2) Every such prisoner shall be confined in a cell apart from all other prisoners, and shall be placed by day and by night under the charge of a guard.

CHAPTER VI.

FOOD, CLOTHING AND BEDDING OF CIVIL AND UNCONVICTED CRIMINAL PRISONERS.

30. A civil prisoner or an unconvicted criminal prisoner shall be

Certain prisoners may maintain and feed themselves.

permitted to maintain himself, and to purchase, or receive from private sources at proper hours, food, clothing, bedding or other necessities, but subject to examination and to such rules as may be approved by the Inspector General.

31. No part of any food, clothing, bedding

Restriction on transfer of food, clothing, &c., between certain prisoners.

or other necessities belonging to any civil or unconvicted criminal prisoner shall be given or sold to any other prisoner; and any such prisoner transgressing this regulation shall lose the privilege of purchasing food or receiving it from private sources, for such time as the Superintendent thinks proper.

32. (1) Every civil prisoner and unconvicted criminal prisoner unable

Supply of clothing and bedding to civil and unconvicted criminal prisoners.

to provide himself with sufficient clothing and bedding shall be supplied by the Superintendent with such clothing and bedding as may be necessary.

(2) When any civil prisoner has been committed to prison in execution of a decree in favour of a private person, such person, or his representative, shall be liable to pay to the Superintendent on demand the cost of the clothing and bedding so supplied to the prisoner; and in default of such payment the prisoner shall be released.

CHAPTER VII.

EMPLOYMENT OF PRISONERS.

33. (1) Civil prisoners may, with the Superintendent's permission, work and follow any trade or profession.

(2) Civil prisoners finding their own implements, and not maintained at the expense of the prison, shall be allowed to receive the whole of their earnings; but the earnings of such as are furnished with implements or are maintained at the expense of the prison shall be subject to a deduction, to be determined by the Superintendent, for the use of implements and the cost of maintenance.

34. (1) No criminal prisoner sentenced to labour or employed on labour at his own desire shall, except on an emergency with the sanction in writing of the Superintendent, be so employed for more than nine hours in any one day.

(2) The Medical Officer shall from time to time examine the labouring prisoners while they are employed, and shall at least once in every fortnight have recorded upon the history-ticket of each prisoner employed on labour the weight of such prisoner at the time.

(3) When the Medical Officer is of opinion that the health of any prisoner is likely to be injured by a continuance of any kind or class of labour, he shall not be employed on such labour but shall be placed on such other kind or class of labour as the Medical Officer may consider suited for him.

35. (1) Provision shall be made by the Superintendent for the employment (as long as they so desire) of all criminal prisoners sentenced to simple imprisonment.

(2) The Superintendent shall make rules as to the amount and nature of such employment; but no prisoner not sentenced to rigorous imprisonment shall be punished for neglect of work excepting by such alteration in the scale of diet as may be established by the rules of the prison in the case of neglect of work by such prisoners.

The Prisons Bill.

(Chapter VIII.—Health of Prisoners.—Sections 36-38. Chapter IX.—Visits to, and correspondence of, Prisoners.—Sections 39-40. Chapter X.—Offences in relation to Prisons.—Sections 41-43.)

CHAPTER VIII.

HEALTH OF PRISONERS.

36. (1) The names of prisoners desiring to see the Medical Officer or appearing out of health in mind or body shall be reported by the officer in immediate charge of them to the Gaoler.

(2) The Gaoler shall, without delay, call the attention of the Medical Officer to any prisoner desiring to see him, or who is ill, or whose state of mind or body appears to require attention,

and shall carry into effect all lawful directions given by the Medical Officer in writing respecting alterations of the discipline or treatment of any such prisoner.

37. All directions given by the Medical Officer in relation to any prisoner, with the exception of orders for the supply of medicines or directions relating to such matters as are carried into effect by the Medical Officer himself or under his superintendence, shall be entered day by day in the prisoner's history-ticket or in such other record as the Local Government may by rule direct, and the Gaoler shall make an entry in its proper place stating in respect of each direction the fact of its having been or not having been complied with, accompanied by such observations, if any, as the Gaoler thinks fit to make, and the date of the entry.

38. In every prison an infirmary or proper place for the reception of sick prisoners shall be provided.

CHAPTER IX.

VISITS TO, AND CORRESPONDENCE OF, PRISONERS.

39. (1) Due provision shall be made for the admission, at proper times and under proper restrictions, into every prison of persons with whom civil or unconvicted criminal prisoners may desire to communicate.

(2) The Local Government shall regulate the communication and correspondence of prisoners with their friends in such manner as it may think necessary for the maintenance of good order and discipline.

40. (1) The Gaoler may demand the name and address of any visitor to a prisoner, and, when the Gaoler has any ground for suspicion, may search any visitor, or cause him to be searched, but the search shall not be made in the presence of any prisoner or of another visitor.

(2) In case of any such visitor refusing to permit himself to be searched, the Gaoler may deny him admission; and the grounds of such proceeding, with the particulars thereof, shall be entered in his journal.

CHAPTER X.

OFFENCES IN RELATION TO PRISONS.

41. Whoever, contrary to the rules made under section 59, brings, throws or attempts by any means whatever to introduce into any prison or any place provided under section 5 for the temporary shelter and safe custody of prisoners, or gives or attempts to give to any prisoner outside the limits of a prison, any article mentioned in the said rules,

and every officer of a prison who, contrary to such rules, knowingly suffers any such article to be introduced into any such prison or place, to be possessed by any prisoner or to be given to any prisoner outside the limits of a prison,

and whoever, contrary to such rules, communicates or attempts to communicate with any prisoner,

and whoever abets any offence made punishable by this section,

shall, on conviction before a Magistrate, be liable to rigorous imprisonment for a term not exceeding six months, or to fine not exceeding two hundred rupees, or to both.

42. When any person, in the presence of any officer of a prison, commits any offence specified in the preceding section, and refuses on demand of such officer to state his name and residence, or gives a name or residence which such officer knows, or has reason to believe, to be false, such officer may arrest him, and shall without unnecessary delay make him over to a Police-officer, and thereupon such Police-officer shall proceed as if the offence had been committed in his presence.

43. The Superintendent shall cause to be affixed, in a conspicuous place outside the prison or the place provided as aforesaid, a notice in English and the local Vernacular setting forth the penalties incurred by persons committing any offence under section 41.

*The Prisons Bill.**(Chapter XI.—Prison-offences.—Sections 44-45.)*

CHAPTER XI.

PRISON-OFFENCES.

44. The following acts are declared to be prison-offences when committed by a prisoner:—

- (1) such wilful disobedience to the regulations of the prison by any prisoner as shall have been declared by rules made under section 58 to be a prison offence;
- (2) an assault or use of criminal force by any prisoner;
- (3) the use of insulting or threatening language by any prisoner;
- (4) immoral or indecent or disorderly behaviour by any prisoner;
- (5) wilfully disabling himself from labour;
- (6) contumaciously refusing to work;
- (7) filing, cutting, altering or removing handcuffs, fetters or bars;
- (8) wilful idleness or negligence at work by any prisoner sentenced to rigorous imprisonment;
- (9) wilful mismanagement of work by any prisoner sentenced to rigorous imprisonment;
- (10) wilful damage to prison property;
- (11) tampering with or altering or defacing history-tickets, records or documents;
- (12) receiving, possessing or transferring any articles contrary to the rules made under section 59 of this Act;
- (13) feigning illness or concealing illness;
- (14) wilfully bringing false accusations against any officer or prisoner;
- (15) omitting or refusing to report, as soon as it comes to his knowledge, the occurrence of any fire, any plot or conspiracy, any escape, attempt or preparation to escape, and any attack or preparation for attack upon any prisoner or gaol official;
- (16) conspiring to escape, or to assist in escaping, or to commit any other of the offences aforesaid.

45. The Superintendent may examine any person touching any such offence, and determine thereupon, and punish such offence by—

- (1) a formal warning:

EXPLANATION.—A formal warning shall mean a warning personally addressed to a prisoner by the Superintendent and recorded in the punishment-book and on the prisoner's history-ticket;

- (2) change of labour to some more irksome or severe form;
- (3) hard labour for a period not exceeding seven days in the case of prisoners not sentenced to rigorous imprisonment;
- (4) such loss of privileges admissible under the remission system for the time being in force as may be prescribed by rules made by the Governor General in Council;
- (5) penal diet, that is, restriction of diet in such manner and subject to such conditions regarding labour as may be prescribed by the Local Government:

Provided that such restriction of diet shall in no case be applied to a prisoner for more than ninety-six consecutive hours, and shall not be repeated except for a fresh offence nor until after an interval of one week;

- (6) solitary confinement for any period not exceeding seven days:

Provided that after each period of solitary confinement an interval of not less duration than such period must elapse before the prisoner is again sentenced to solitary or separate confinement:

EXPLANATION.—Solitary confinement means such confinement with or without labour as entirely secludes the prisoner both from sight of, and communication with, other prisoners;

- (7) separate confinement for any period not exceeding fourteen days:

Provided that after each period of separate confinement an interval of not less duration than such period must elapse before the prisoner is again sentenced to separate or solitary confinement:

EXPLANATION.—Separate confinement means such confinement with or without labour as entirely secludes a prisoner from communication with, but not from sight of, other prisoners:

- (8) cellular confinement for any period not exceeding six months:

EXPLANATION.—Cellular confinement means such confinement with or without labour as secludes a

*The Prisons Bill.**(Chapter XI.—Prison-offences.—Sections 46-51.)*

prisoner from communication with, but not from sight of, other prisoners, and allows him not less than one hour's exercise per diem ;

(9) penal diet as defined in clause (5) combined with solitary confinement as defined in clause (6) ;

(10) imposition of handcuffs of such pattern, and subject to such rules as to manner and period of imposition, as may be prescribed by rules made by the Governor General in Council ;

(11) imposition of fetters of such pattern and weight, in such manner and for such period, as may be prescribed by rules made by the Governor General in Council ;

(12) the substitution of gunny for clothing of other material for a period which shall not exceed three months ;

(13) whipping, provided that the number of stripes shall not exceed thirty :

Provided that nothing in this section shall render any female or civil prisoner liable to the imposition of any form of handcuffs or fetters, or to whipping.

46. Any two of the punishments enumerated in section 45 may be awarded for any such offence in combination, subject to the following exceptions, namely :—

(1) formal warning shall not be combined with any other punishment ;

(2) penal diet shall not be combined with "change of labour," nor shall any additional period of penal diet awarded singly be combined with any period of penal diet awarded in combination with solitary confinement ;

(3) solitary confinement shall not be combined with separate confinement or with cellular confinement, or separate confinement with cellular confinement, so as to prolong the total period of seclusion to which the prisoner shall be liable ;

(4) whipping shall not be combined with any other form of punishment, except separate confinement and loss of privileges under the remission system.

47. (1) The Superintendent shall have power to award any of the punishments enumerated in sections 45 and 46 of this Act, subject, in the case of cellular confinement for a period exceeding one month, to the previous confirmation of the Inspector General.

(2) No officer subordinate to the Superintendent shall have power to award any punishment whatever.

48. (1) No punishment other than those specified in the foregoing sections shall be inflicted on any prisoner, and no punishment shall be inflicted on any prisoner otherwise than in accordance with the provisions of the foregoing sections.

(2) Any Gaoler or subordinate officer of a gaol contravening this section shall be held to have committed an offence punishable under section 53 of this Act.

49. (1) No punishment of penal diet, either singly or in combination, or of whipping, shall be executed until the prisoner awarded such punishment has been examined by the Medical Officer, who, if he considers the prisoner fit to undergo the punishment awarded, shall certify accordingly in the appropriate column of the punishment-book prescribed in section 17.

(2) If he considers the prisoner unfit to undergo the punishment awarded, he shall in like manner record his opinion in writing and shall state whether the prisoner is absolutely unfit for punishment of the kind awarded, or whether he considers any modification necessary.

(3) In the latter case he shall state what extent of punishment he thinks the prisoner can undergo without injury to his health.

50. (1) In the punishment-book prescribed in section 17 of this Act there shall be recorded, in respect of every punishment inflicted, the prisoner's name, register number and the class (whether habitual or not) to which he belongs, the offence of which he was guilty, the date on which such offence was committed, the number of previous offences recorded against the prisoner, and the date of his last offence, the punishment awarded, and the date of infliction.

(2) In the case of every serious offence, the names of the witnesses proving the offence shall be recorded, and, in the case of offences for which whipping is awarded, the Superintendent shall record the substance of the evidence of the witnesses, the defence of the prisoner, and the finding with the reasons therefor.

(3) Against the entries relating to each punishment the Gaoler and Superintendent shall affix their initials as evidence of the correctness of the entries.

51. If any prisoner is guilty of any offence against gaol discipline which, by reason of his having frequently committed such offences or

The Prisons Bill.

(Chapter XI.—Prison-offences.—Sections 52-54. Chapter XII.—Miscellaneous.—Sections 55-58.)

otherwise, in the opinion of the Superintendent, is not adequately punishable by the infliction of any punishment awardable by himself under this Act, the Superintendent may forward such prisoner to the Court of the District Magistrate or of any Magistrate of the first class having jurisdiction, together with a statement of the circumstances, and such Magistrate shall thereupon inquire into and try the charge so brought against the prisoner, and, upon conviction, may sentence him to imprisonment of either description which may extend to one year, such term to be in addition to any term for which such prisoner was undergoing imprisonment when he committed such offence, or may sentence him to any of the forms of punishment specified in sections 45 and 46 of this Act:

Provided that no person shall be punished twice for the same offence.

52. (1) No punishment of whipping shall be inflicted in instalments, or Whipping. except in the presence of the Superintendent and Medical Officer or medical subordinate.

(2) Whipping shall be inflicted with a light ratan not less than half an inch in diameter on the buttocks, and in case of prisoners under the age of sixteen it shall be inflicted with a lighter ratan in the same manner.

53. (1) Every Gaoler or subordinate officer of a prison ill-treating any prisoner, or wilfully violating or neglecting any provision of this Act or any rule made under section 58 or section 59, shall be liable, under the orders of the Superintendent or Inspector General, to fine not exceeding three months' pay.

(2) Any fine imposed under this section may be recovered, either by deductions from the officer's salary, or under the law for the time being in force for the recovery of fines.

54. (1) Every Gaoler or subordinate officer of a prison who shall be guilty of any violation of duty or willful breach or neglect of any rule or regulation or lawful order made by competent authority, or who shall withdraw from the duties of his office without permission, or without having given previous notice in writing of his intention for the period of two months, or who shall engage without authority in any employment other than his gaol duty, or who shall be guilty of cowardice, or who shall offer any personal violence not warranted by the circumstances to any person in his custody shall be liable, on conviction before a Magistrate, to a penalty not exceeding two hundred

rupees, or to imprisonment, with or without hard labour, for a period not exceeding three months, or to both.

(2) No person shall, under this section or section 53, be punished twice for the same offence.

CHAPTER XII.

MISCELLANEOUS.

55. Whenever the Superintendent considers it necessary (with reference either to the state of the prison or the character of the prisoners) for the safe custody of any prisoners that they should be confined in irons, he may, subject to such rules and instructions as may be laid down by the Inspector General with the sanction of the Local Government, so confine them.

56. (1) Prisoners under sentence of transportation shall, subject to any rules made under section 59, be confined in fetters for the first three months after admission to prison.

(2) Should the Superintendent consider it necessary, either for the safe custody of the prisoner himself or for any other reason, that fetters should be retained on any such prisoner for more than three months, he shall apply to the Inspector General of Prisons for sanction to their retention for the period for which he considers their retention necessary, and the Inspector General may sanction such retention accordingly.

57. No prisoner shall be put in irons or under mechanical restraint by the Gaoler of his own authority, except in case of urgent necessity, in which case notice thereof shall be forthwith given to the Superintendent.

58. The Governor General in Council may for any part of British India, and each Local Government with the previous sanction of the Governor General in Council may for the territories under its administration, make rules consistent with this Act—

(1) defining the acts which shall constitute prison offences;

(2) determining the classification of such offences into serious and minor offences;

(3) fixing the punishments admissible under this Act which shall be awardable for commission of such offences or classes of offences;

*The Prisons Bill.**(Chapter XII.—Miscellaneous.—Sections 59-61.)*

- (4) declaring the circumstances in which acts constituting both a prison-offence and an offence under the Indian Penal Code may or may not be dealt with as a prison offence ;
- (5) for the award of marks and the shortening of sentences ;
- (6) authorising the use of arms against any prisoner or body of prisoners in the case of an outbreak or attempt to escape ;
- (7) extending any or all of the provisions of this Act and of any rules made thereunder to subsidiary gaols, or special places of confinement appointed under section 541 of the Code of Criminal Procedure, 1882, and to the officers in charge thereof.

59 (1) The Local Government may, subject

Power of Local Gov-
ernment to make rules.

to the control of the Gov-
ernor General in Council,
make rules consistent with
this Act—

- (1) for the government of prisons and for the guidance of all officers appointed under this Act ;
- (2) as to the food, bedding and clothing of criminal prisoners and of civil prisoners maintained otherwise than at their own cost ;
- (3) for the employment and control of convicts within or without prisons, and for the guidance of the guards in charge of such convicts ;
- (4) for defining articles the introduction of which into prisons without due authority is prohibited ;
- (5) for the classification of the forms of labour ;
- (6) for regulating the manner in which the proceeds of the employment of prisoners shall be disposed of ;
- (7) for regulating the confinement in fetters of prisoners sentenced to transportation ;

- (8) for the classification and the separation of prisoners ;
- (9) for the preparation and maintenance of history-tickets ;
- (10) for the selection and appointment of prisoners as officers of prisons ;
- (11) for rewards for good conduct ;
- (12) for regulating the transfer or removal of prisoners from one prison or place to another ;
- (13) for the treatment, transfer and disposal of criminal lunatics or recovered criminal lunatics confined in prisons ;
- (14) for regulating the transmission of appeals and petitions from prisoners ;
- (15) for the appointment and guidance of visitors of prisons ; and
- (16) generally, in regard to the admission, custody, employment, dieting, treatment and release of prisoners, and for other purposes consistent with this Act.

(2) Copies of such rules, so far as they affect the government of prisons, shall be exhibited in some place to which all persons employed within a prison have access.

60. All rules now in force relating to any of the matters mentioned in sections 12, 27, 35, 55, 56, 58 and 59 shall, so far as such rules are consistent with this Act, be deemed to have been made under those sections respectively, and the existing officers of prisons shall be deemed to have been appointed under this Act.

61. All or any of the powers and duties conferred and imposed by this Act on a Superintendent may be exercised and performed by such other officer as the Local Government may from time to time appoint in this behalf other by name or by his official designation.

*The Prisons Bill.**(The Schedule.)*

THE SCHEDULE.

ENACTMENTS REPEALED.

(See section 2.)

Year.	No.	Title or short title.	Extent of repeal.
<i>Acts of the Governor General in Council.</i>			
1856 . .	VIII . .	An Act for the better control of the jails with- in the Presidency of Bombay.	So much as has not been repealed.
1870 . .	XXVI . .	Prisons Act, 1870	So much as has not been repealed.
1874 . .	XV . .	Laws Local Extent Act, 1874	So much of Part (b) of the third schedule as relates to Act VIII of 1856.
1878 . .	XIV . .	An Act to assimilate certain powers of the Local Governments of the North-Western Provinces and Oudh.	Section 2.
1886 . .	XX . .	Upper Burma Laws Act, 1886	So much as relates to Act XXVI of 1870.
1891 . .	XII . .	Repealing and Amending Act, 1891	So much of the second schedule as relates to Acts VIII of 1856 and XXVI of 1870.

Acts of the Governor of Fort St. George in Council.

1869 . .	V . .	Madras Jails Act, 1869	So much as has not been repealed.
1882 . .	VII . .	Madras Jails Act Amendment Act, 1882	The whole.
1889 . .	II . .	An Act to amend the Madras Jails Act, 1869	The whole.

Acts of the Governor of Bombay in Council.

1874 . .	II . .	An Act for the regulation of Jails in the City and Presidency of Bombay, and the enforce- ment of discipline therein.	So much as has not been repealed.
1882 . .	II . .	An Act to amend Bombay Act II of 1874	The whole.
1883 . .	IV . .	An Act to amend the Law concerning the con- finement of civil prisoners liable to im- prisonment under the Criminal Procedure Code.	The whole.
1887 . .	I . .	An Act to further amend Bombay Act II of 1874.	The whole.

Acts of the Lieutenant-Governor of Bengal in Council.

1864 . .	II . .	An Act for the regulation of Jails and the en- forcement of discipline therein.	So much as has not been repealed.
1865 . .	V . .	An Act to amend Act II of 1864, passed by the Lieutenant-Governor of Bengal in Council, and to extend the provisions thereof to the Presidency Jail.	So much as has not been repealed.

The Prisons Bill.
(The Schedule.)

THE SCHEDULE—*contd.*

Year.	No.	Title or short title.	Extent of repeal.
<i>Regulations made under the Statute 33 Victoria, Chapter 3.</i>			
1872	III	Santhal Parganas Settlement Regulation	So much of the schedule (as amended by Regulation III of 1886), as relates to Bengal Acts II of 1864 and V of 1865.
1874	IX	Arakan Hill District Laws Regulation, 1874	So much as relates to Act XXVI of 1870.
1875	II	Assam Prisons Regulation, 1875	The whole.
1890	I	British Baluchistan Laws Regulation, 1890	So much as relates to Act XXVI of 1870.

STATEMENT OF OBJECTS AND REASONS.

THERE are at present four different Acts in force for the regulation of jails in British India and for the enforcement of discipline therein. These Acts differ *inter se* in various important points, namely, as to the jail-offences enumerated in them, as to the punishments which might be inflicted for these offences, and as to the authorities competent to inflict these punishments. In consequence divergent systems of jail management have grown up in the several Provinces, whereby there has been a sacrifice of that uniform enforcement of sentences of imprisonment which effective general administration requires. The object of this Bill is to repeal the four local Acts and to prescribe a uniform system of prison management in India.

2. The Bill is mainly based on Act XXVI of 1870 (*an Act to amend the law relating to Prisons*), which is in force in the North-Western Provinces and Oudh, the Punjab, the Central Provinces, Coorg and Burma, with amendments embodying the conclusions arrived at by the Government of India on the Report of the Jail Committee of 1889 and the Report of the Prison Conference of 1892, as stated in the Resolution recorded in the Home Department of the 9th November, 1892, and in the Circular letter to Local Governments and Administrations, dated the 25th March, 1893, to which it appeared necessary to give legislative form.

3. The details of the Bill which appear to call for remark are noticed in this paragraph.

Section 3 provides for clearer definitions of the terms "prison," "subsidiary gaol," "criminal prisoner," "convicted criminal prisoner," and "civil prisoner," and adds definitions of the terms "remission system" and "history-tickets".

Section 11.—The powers of a District Magistrate to issue orders to the Superintendent of a prison have been restricted to prisons other than central gaols or prisons situated in a Presidency-town.

Section 12.—The sanitary administration of a prison has been vested in the Medical Officer.

Section 23.—An addition has been made to this section, which provides a useful precaution against false charges of police torture or the means of detecting such mal-practices, if committed. It also makes separate provision for the search and examination of female prisoners after admission into prison.

Section 26 makes provision for the separation of juveniles who have arrived at the age of puberty from those who have not.

Section 28 requires the Medical Officer or a subordinate Medical Officer to visit each prisoner confined in cells at least once a day.

Section 34 restricts the employment of criminal prisoners sentenced to labour to nine hours in any one day, except on an emergency, and then only with the sanction in writing of the Superintendent. With the view of watching more closely the health of prisoners, this section provides for recording the weight of criminal prisoners at least once a fortnight upon their history-tickets, and places upon the Medical Officer the responsibility of seeing that a prisoner's health is not injured by the work on which he is employed.

Section 44.—This section follows the general principles embodied in the existing Prisons Acts (themselves based upon English legislation) and includes in the law itself a statement of the most important jail-offences. A few additional offences which seemed of sufficient importance have been included in this section, but it is still necessary to reserve the power of making rules the breach of which involve penal consequences, since every breach of a jail regulation is a jail offence, and it is not possible to include in the Act all the regulations which have to be observed in jails or expedient to make legislation necessary for the purpose of adding to or altering them. In order to provide for the equal treatment of prisoners throughout India, however the first clause of this section, relating to prison regulations generally, has been restricted by providing that, to make disobedience to such regulations punishable, the rules creating offences must be sanctioned by the Governor General in Council.

Section 45.—Hitherto there have been in use in jails, besides the punishments prescribed in the existing laws, other forms of punishments, consisting in the modification, to the disadvantage of a prisoner, of matters of discipline or treatment left to the discretion of the executive, such as loss of marks, relegation to a disagreeable form of labour, modifi-

cation of diet, forfeiture of privileges, etc. In order, however, to prevent the introduction of objectionable forms of punishment and to secure the due record of all punishments of whatever nature, it has been considered desirable to specify exhaustively all the forms of punishment which may be resorted to; and while the section retains those forms of punishment which are laid down in the present law, clauses (1), (2), (4) and (5) introduce into it the descriptions of punishment which have hitherto prevailed at the discretion of the executive. In some of the remaining clauses modifications have also been made. Clauses (6), (7) and (8) distinguish between the different degrees of solitary, separate and cellular confinement which may be used as a punishment and are borrowed from Provincial Jail Codes where they have been found successful. Clause (9) provides for the combination of penal diet and solitary confinement; the maximum period for which penal diet may (under clause (5)) be imposed at one time is entered at ninety-six hours instead of seventy-two hours as in section 48 (2) of the Act of 1870, but this is in accordance with the law in force in Bombay (Bombay Act II of 1874, section 35, proviso) and has met with general approval. Clauses (10) and (11) relate to the imposition of irons as a punishment, which under the Act of 1870 can in other Provinces than Bengal only be ordered by the Magistrate under section 49 of the Act of 1870. The restrictions which have of late years been placed on the employment of corporal punishment and the objections to the frequent use of penal diet, make it necessary to invest Superintendents with some additional means of coercion for the control of unruly and hardened criminals. Clause (12) adds a minor punishment which has been found useful in Bengal in connection with thefts and destruction of prison clothing. Female and civil prisoners are specially excluded from the punishments of handcuffs or fetters and from whipping.

Sections 46 to 50 have been recommended by the Conference of experts on jail management from all Provinces who were convened by the Government of India in the early part of 1892 for the purpose of preparing an amended and consolidated Prisons Bill for all India.

Section 51 reproduces the section bearing number 49 in the Act of 1870, but the period of additional imprisonment which may be ordered by the Magistrate after judicial trial has been increased from six months to one year. It also provides that the Court may resort to any of the ordinary forms of jail punishment as it thinks fit, to meet the case of a Magistrate taking a different view from the Superintendent of the gravity of the prisoner's offence.

Section 54 is borrowed from the Police Act, V of 1861, section 29, and is likely to prove a useful provision.

Sections 55 and 56.—These sections are based on the rules in force in Madras and have been accepted generally by Local Governments and Administrations.

Sections 58 and 59.—These sections make provision for framing the necessary rules for regulating the matters which are left by the previous sections of the Bill to be dealt with by such rules.

A. P. MACDONNELL.

The 11th January, 1894.

J. M. MACPHERSON,

Deputy Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 11th January, 1894 :—

No. 2 OF 1894.

A Bill to Repeal certain obsolete Enactments and to amend certain other Enactments.

WHEREAS it is expedient that certain enactments specified in the first schedule to this Act which are spent, or have ceased to be in force otherwise than by express specific repeal, or have by lapse of time or otherwise become unnecessary, should be expressly and specifically repealed ;

And whereas it is also expedient that certain formal amendments should be made in the enactments specified in the second schedule to this Act ;

It is hereby enacted as follows :—

1. (1) This Act may be called the Repeal-Title, extent and ing and Amending Act, commencement. 1894.

(2) It extends to the whole of the territories administered by the Governor of Bombay in Council ; and

(3) It shall come into force at once.

2. (1) The enactments specified in the first schedule are hereby re-Enactments in sche- schedule are hereby re-
pealed to the extent men-
amended respectively. dules repealed and dules repealed and
pealed to the extent men-
tioned in the fourth column
thereof.

(2) The enactments specified in the second schedule shall be modified to the extent and in the manner mentioned in the fourth column thereof.

3. The repeal by this Act of any enactment shall not affect any Statute, Savings. Act or Regulation in which such enactment has been applied, incorporated or referred to ;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing ;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognized or derived by, in or from any enactment hereby repealed ;

nor shall the repeal by this Act of any enactment provide or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

1	2	3	4	5
Year.	No	Subject or title.	Extent of repeal.	REMARKS.
<i>Part I.—Regulations of the Bombay Code.</i>				
1827 .	II	Caste questions; Pleadings.	In section 56, the words and figures under the rules regarding Commissioners, contained in the third clause of section XXXVIII of this Regulation.	Obsolete, in consequence of the repeal of section 38 (without any saving as to references) by Act XIV of 1869.
" .	V	Acknowledgment of debts; interest; mortgages.	Appendix B . . .	This Appendix is obsolete since the repeal of section 13 by Act XII of 1873. It was omitted from the Bombay Code, Ed. 1880.
" .	XII	Police . . .	Appendix E . . .	This Appendix is referred to in clause 1 of section 13 of the Regulation. It was apparently not repealed by Act XVII of 1862, which left unrepealed clause 1 of section 13 "in as far as it regulates the endorsement and record of warrants issued by Magistrates." Act X of 1872 repealed "so much of section 13 as has not been repealed," but did not specifically repeal Appendix E. In consequence of the repeal of section 13, Appendix E is obsolete, and might formally be repealed.
" .	XIII	Criminal Courts.	Appendices A, B, D, E, F, G, H, I, J, K, L, M and N.	These Appendices are obsolete, the sections of the Regulation to which they referred having been repealed by one or other of the enactments mentioned opposite the Regulation on page xv of the Chronological Table prefixed to the Bombay Code, Ed. 1880. (Appendix C was repealed by Bombay Act VI of 1866.)
" .	XX	Customs and Duties.	So much as has not been repealed.	Parts were repealed by Acts I of 1838 and I of 1852. The portions which have not been specifically repealed are the title, the preamble, Appendices D, F and G, and the statement of tariff valuations printed at the end of the Regulation. These portions are apparently obsolete, since the rest of the Regulation has been repealed. No part of the Regulation was printed in the Bombay Code, Ed. 1880.
" .	XXI	Duty on Opium and Spirits.	So much as has not been repealed.	Chapters I to IV were repealed by Act I of 1878, Chapters V to VIII by Act IV of 1857, Chapter IX by Bombay Act VIII of 1866, and Chapters X to XIII by Bombay Act V of 1878. Part of the title was repealed by Act XII of 1876, and parts of the preamble were repealed by

THE FIRST SCHEDULE—*contd.*

1	2	3	4	5
Year.	No.	Subject or title.	Extent of repeal.	REMARKS.

Part I.—Regulations of the Bombay Code—concl'd.

1827	XXI— <i>contd.</i>	Duty on Opium and Spirits.		Acts XII of 1873, XII of 1876 and I of 1878. The portions which have not been specifically repealed are parts of the title and preamble and the Appendices. These portions are apparently obsolete, since the rest of the Regulation has been repealed. No part of the Regulation was printed in the Bombay Code, Ed. 1880.
"	XXIX	Dekkhan and Khandesh.	In section 2, clause first, <i>the words and figures</i> with the exception of Regulation XVIII and of any enactments relating to stamps.	These words and figures were virtually repealed by Bombay Regulation IV of 1828. Bombay Regulation XVIII of 1827, which related to stamps, was repealed by Act XXXVI of 1860, and the territories in the Dekkhan and Khandesh are now, with the rest of the Bombay Presidency, subject to the general Stamp Law contained in Act I of 1879.
1834	I	Deputy Agent for Sardars in Dekkhan.	In the title, <i>the words and figures</i> and for rescinding Regulation V of 1828, which defines the duties and jurisdiction of that office. In the preamble, <i>the words</i> to have effect from the date of promulgation.	Obsolete, section I having been repealed by Act XII of 1873. Spent.

Part II.—Rules, Ordinances and Regulations relating to the Town and Island of Bombay.

1825	II	Repealing in part Rule, Ordinance and Regulation I of 1812.	The whole . . .	Spent.
1827	I	Repealing in part Rule, Ordinance and Regulation I of 1814.	The whole . . .	Spent.
1828	I	Preventing goods from being left on quays.	The whole . . .	Obsolete.
1834	I	Repealing in part Rule, Ordinance and Regulation II of 1827.	So much as has not been repealed.	Spent.

THE FIRST SCHEDULE—*contd.*

1	2	3	4	5
Year.	No.	Subject or title.	Extent of repeal.	REMARKS.
<i>Part III.—Acts of the Governor General in Council.</i>				
1836	VII	Authority of certain Regulations.	So much as has not been repealed.	<p>Section 2 was repealed by Act VIII of 1868.</p> <p>Section 1 was repealed by Act VIII of 1868, except as regards duties leviable on salt or opium. The section validates proceedings under certain Regulations. All of these Regulations are obsolete. Regulations III and IV of 1817, VII of 1818 and IV of 1821 were repealed by Bombay Regulation I of 1827; Regulation XIX of 1827 was repealed by Bombay Act II of 1876; Regulation XV of 1828 was repealed by Act XXIV of 1850; Regulation XX of 1830 was repealed by Act I of 1878; Regulations II and XIII of 1831 were repealed by Act I of 1838; Regulation I of 1833 was repealed by Act I of 1852; Regulation X of 1833 was repealed by Act XVII of 1859; and Regulations XX and XXI of 1827 have virtually been entirely repealed, and it is proposed to repeal the residue by the present Bill.</p> <p>The second paragraph of section 3 of the Bill will prevent any questions arising as to the validity of proceedings taken under any of these Regulations.</p> <p>See, further, the notes opposite Act I of 1878, <i>infra</i>, page 5.</p>
1852	XI	Titles to rent-free estates.	<p>In the preamble, <i>the words and figures</i> and incapable of being justly disposed of under the rules for the determination of titles and the rules of procedure contained in Chapters IX and X of Regulation XVII of 1827 of the Bombay Code and their supplements.</p> <p>So much of section 1 as has not been repealed. In section 2, <i>the words</i> the said.</p>	<p><i>Qu.</i> whether these portions of the Act need be retained on the Statute-book. Chapters IX and X of Bombay Regulation XVII of 1827, and Bombay Regulation VI of 1833, were repealed by Bombay Act VII of 1863.</p> <p>Part of section 1 of Act XI of 1852 was repealed by Act XVI of 1874.</p> <p>These words should be repealed if the residue of section 1 is repealed as suggested above.</p>
1874	XV	Laws Local Extent Act, 1874.	Section 8, clause (i)	The villages named in Act IV of 1868 belong to independent Native Chiefs—see telegram from the Government of Bombay, dated 26th July, 1893. There was therefore no necessity for enacting clause (i) of section 8 of Act XV of 1874.
1875	VI	Loan to Sir Jamsetjee bhoj.	The whole ...	The loan having been paid off, the Act is obsolete.

THE FIRST SCHEDULE—concl'd.

1	2	3	4	5
Year.	No.	Subject or title.	Extent of repeal.	REMARKS.
Part III.—Acts of the Governor General in Council.—concl'd.				
1876	X	Bombay Revenue Jurisdiction Act, 1876.	In the preamble, <i>the words and figures</i> and to provide for the recovery by the Local Government of advances made for purposes other than those specified in section three of the Land Improvement Act, 1871.	Obsolete, since the repeal of the third clause of section 17 of Act X of 1876 by Act XV of 1880, section 2.
1877	XIV	Broach and Kaira Incumbered Estates Act, 1877.	In section 39, <i>the word And where it first occurs, and the word</i> further.	These words are superfluous since the repeal effected by Act XXI of 1881.
1878	I	Opium Act, 1878.	In section 41, clause (b), <i>the words</i> the said. The third paragraph of section 2.	
1884	XI	Sindh Incumbered Estates Act, 1884.	Section 8 Section 9.	This paragraph refers to Act VII of 1836, which it is proposed to repeal—see <i>supra</i> , page 20. (It is not clear why the paragraph was enacted at all; it is not apparent why proceedings under Act I of 1878 should be validated by an Act of 1836, for this seems to be the effect of the paragraph.) Temporary provision. Expired. Validation clause (see second paragraph of section 3 of the Bill).

THE SECOND SCHEDULE.

ENACTMENTS AMENDED.

1	2	3	4	5
Year.	No.	Subject or title.	Amendment.	REMARKS.

Part I.—Regulation of the Bombay Code.

1830	XIII	Jurisdiction of Jagirdars, etc.	In section 3, clause third, after open to insert appeal to.	A clerical error.
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Part II.—Act of the Governor General in Council.

1839	XX	Levy of haqqs, etc.	In section 3, for shall be punishable as for an undue exaction under Regulation XVII of 1827, section XVI, of the Bombay Code, notwithstanding the offender be not a Revenue Officer of Government, read shall, whether he is or is not a Revenue Officer of Government, be punishable with imprisonment for a term which may extend to seven years, and shall also be liable to fine not exceeding ten times the amount of the sum so levied.	Bombay Regulation XVII of 1827 was repealed by Bombay Act V of 1879. That Act applies to nearly the whole of the Bombay Presidency—see section 1 and notifications under the Scheduled Districts Act, 1874. Under section 2 of Bombay Act V of 1879 the reference to Bombay Regulation XVII of 1827 in Act XX of 1839, section 3, must be read as if made to Chapter IV of the Act of 1879. But the penalties prescribed by that chapter for undue exactions by Revenue Officers are (see section 32) fine, reduction, suspension and dismissal, and these penalties are obviously unsuitable to the case of non-officials. It seems therefore to be necessary to substitute for the reference in Act XX of 1839, section 3, a clause reproducing the penalties enacted in Bombay Regulation XX of 1827, section XVI, clause first (<i>vis.</i> , imprisonment and fine). This is the object of the amendment suggested in column 4.
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STATEMENT OF OBJECTS AND REASONS.

The objects of this Bill are to remove obsolete matter from, and to make two formal amendments in, certain local enactments applying to the Presidency of Bombay, in view to the impending publication of the first volume of the new edition of the Bombay Code.

The Bill has been approved by the Government of Bombay.

ALEX. EDW. MILLER.

The 8th January, 1894.

J. M. MACPHERSON,
Deputy Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 13, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Abstract of the Proceedings of the Council of the Governor General of India,
assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25
VICT., CAP. 67, AND 55 AND 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 4th January, 1894.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G.,
G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I.
His Excellency the Commander-in-Chief, K.C.B., G.C.I.E., V.C.
The Hon'ble Sir A. E. Miller, Kt., Q.C.
The Hon'ble Lieutenant-General H. Brackenbury, C.B., R.A.
The Hon'ble Sir C. B. Pritchard, K.C.I.E., C.S.I.
The Hon'ble J. Westland, C.S.I.
The Hon'ble Sir A. P. MacDonnell, K.C.S.I.
The Hon'ble Dr. Rashbehary Ghose.
The Hon'ble Sir G. H. P. Evans, K.C.I.E.
The Hon'ble C. C. Stevens.
The Hon'ble J. Buckingham, C.I.E.
The Hon'ble A. S. Lethbridge, M.D., C.S.I.
The Hon'ble Gangadhar Rao Madhav Chitnavis.
The Hon'ble H. F. Clogstoun, C.S.I.
The Hon'ble W. Lee-Warner, C.S.I.
The Hon'ble P. Playfair.

NEW MEMBERS.

The Hon'ble GANGADHAR RAO MADHAV CHITNAVIS, the Hon'ble MR.
CLOGSTOUN, the Hon'ble MR. LEE-WARNER and the Hon'ble MR. PLAYFAIR
took their seats as Additional Members of Council.

PRESIDENCY SMALL CAUSE COURTS ACT, 1882, AMENDMENT BILL.

The Hon'ble SIR ALEXANDER MILLER moved that the Bill to amend the Presidency Small Cause Courts Act, 1882, be referred to a Select Committee consisting of the Hon'ble Sir Antony MacDonnell, the Hon'ble Sir Griffith Evans, the Hon'ble Dr. Rashbehary Ghose, the Hon'ble Mr. Mehta, the Hon'ble Mr. Playfair and the Mover. He said:—

"It will be in the recollection of some at least of the Members of Council that last session I had proposed to send this Bill to a Select Committee which was practically the same as the Committee now named, except that new names have been substituted for those who have ceased to be Members of the Council and therefore of the Committee. The Bill, however, stood over to await certain replies. Those replies have since been received from various quarters and they run to some length. I do not mean to trouble the Council with the whole of them, but I must refer to some of them in the course of what I have to say. I do not know that I ever have seen a more remarkable case of difference of opinion than that which I find in the papers below me. I think the well-known quotation "*quot homines, tot sententiæ*," thoroughly applies to them. There is but one thing in which they are all agreed. They all agree that something ought to be done to alter the existing law, but I can hardly find any two of them that agree as to what that something ought to be. Under the circumstances all that I can do will be to place all these opinions in the hands of the Members of the Select Committee, if nominated, and to hope that the labours of the Committee may evolve out of this mass of varying opinions something which will be substantially acceptable to the whole of the community.

"The first question arises on section 2 of the Bill. Section 2 of the Bill proposes to deal with the constitution of the Court. As the law at present stands, one-third at least of the Judges of the Court must be barristers or advocates—and one-third means two in the present case; but for the remaining Judges there is absolutely no qualification whatever prescribed. The Bill proposes to alter that by prescribing a qualification for all the Judges, and in deference to an opinion expressed, I think, in the Home Department, though I am not positive as to this, that when there was a qualification for all the Judges it was no longer necessary to keep up a separate qualification for some of them, it has been proposed to limit the necessity for being a barrister or an advocate to the Chief Judge. To that proposal objection has been taken, of a somewhat remarkable nature, namely; first of all, it was said that the advocates mentioned in the present rule might be roughly described as practising barristers. That of course is right. Then it is said, as an objection, that the Chief Judge must indeed under the Bill be a barrister or an advocate, but that that he need not be a professional man, or have ever actually practised as a barrister. Now, with all deference to those who take this point, I must say that "this is the very false gallop of" criticism. There is not one word in the Bill to alter the qualification of the Chief Judge as it stands at present. Under the existing law he must be a barrister or an advocate; that qualification would be treated as a practising barrister, not as a mere ornamental barrister. Under the new law he would be just as much and just as little required to be a practising barrister, and I cannot for one moment think that it would ever enter the head of any Local Government to appoint as Chief Judge a man who had had no practice at the Bar. So that, so far as the objection goes that the Chief Judge need not be a professional man, the law is not proposed to be altered, and the objection does not really exist. On the other point, I am bound to say that there is a large consensus of opinion, though not by any means universal, that the rule by which at least one-third of the Court should consist of men who had practised at the Bar should be maintained, and all I can say is, that, if the Select Committee desire to retain that rule, I have no objection; on the contrary, if I were forming a Court for the first time, I would require every Judge to be a man who had some forensic training, by which I mean not merely the technical position of having been "called to the Bar," but practical experience gained by actual practice. But though that might be a very reasonable rule to lay down

when creating a new Court, it is a very different thing to say that it would be desirable to apply that rule to an existing Court very differently constituted. Then it is argued that the other Judges require no qualification at all. That seems to me to be perfectly contradictory of the previous argument as regards the necessity of retaining one-third of the Court as barristers. I agree with the view expressed by the High Court of Calcutta, that it is desirable that whenever a professional man, in which I include, of course, a practising vakil, who may be just as competent as any man called to the Bar,—that whenever a professional man can be obtained, it is desirable that he should be obtained and that we should not go outside the ranks of the forensic profession for a Judge. The Bill, however, does not go so far as this, but recognizes service as a Subordinate Judge even without any forensic experience as a sufficient qualification. But at present all I am concerned to say is, that it seems to me absolutely essential that there should be some sort of professional qualification for every man who is appointed a Judge. Whether the qualifications in the Bill are the best or not is a matter which I would be willing to leave, with one exception, to the views of the Select Committee; but I am bound to say that I would rather the Bill were abandoned altogether than allowed to pass, leaving, as things stand at present, Judges who might be appointed having no professional qualification whatever.

“The only other point as regards this section upon which I wish to say anything is as regards the proposal that the Judges to be appointed shall be of five years’ standing in their qualifications. It has been objected to that the standing is not enough, and it has also been objected that the standing is too much. I think myself that five years is a very low qualification, but I am unable to propose a higher one, because by a law of the British Parliament which we cannot alter, that is the qualification imposed for Judges of the High Court, and it would be absurd in us, I think, to propose to create a Small Cause Court in India, the qualifications of the Judges of which should be higher than those imposed by the Parliament of the United Kingdom for the qualifications of the Judges of the High Court. I am, therefore, unable—though I am personally in agreement with the Government of Bombay and others who have suggested seven instead of five years—to propose that the qualification should be more than five years, because it would lead to the inconsistency which I have mentioned. It is quite true that I do not suppose that there ever was, or could be, an appointment of a gentleman of anything like so little as five years’ standing to the position of a Judge of the High Court. I am sure if such a thing were done it would produce a storm, both here and in England. I rather think there is no Judge of any High Court who was appointed on less than fifteen years’ standing, and I should say that the average was nearer twenty years. But I regret that, the qualification for the High Court being five years, I cannot propose to increase that qualification with regard to the Judges of this Court.

“The eighth section of the Act as it stands contains a provision which I propose to ask the Select Committee to alter, though it is a point upon which I feel less strongly than upon that regarding the professional qualification. As the Act stands at present, section 8 after providing for the status of the Chief Judge, runs thus—

‘The other Judges shall have rank and precedence as the Local Government may, from time to time, direct.’

“Now, there is not, so far as I know or believe, any Court in the civilised world—there certainly is not any British Court—in which the Judges other than the Chief Justice or the Chief Judge have any difference in rank or precedence other than that which follows from the dates of their appointments, and to place it in the hands of the Executive Government of any country to alter the precedence of the Judges of the Court generally, as distinguished from their right to designate the Chief Judge, would be to do the very thing which the English constitution has been labouring to avoid ever since the Revolution, that is, to keep the Judges dependent on the favour of the Executive. Even in the smaller Courts it is desirable to avoid this as far as possible, and therefore I propose in the Select Committee to alter that clause by saying that the other Judges of the Court

shall have rank and precedence according to the dates of their respective appointments; but, as I said, that is a matter upon which I do not feel the same strong opinion which I do with respect to the necessity that every Judge shall have a professional qualification, and, if the Select Committee or this Council differ from me, I shall be perfectly satisfied to acquiesce in their view.

"The third section is objected to only, I think, by the Government of Madras and by Mr. Justice Parker, who writes very strongly on the point. I must read what he says. It is due to him to do so, although I think that I can satisfy the Council that he has misunderstood the operation of the clause. He says:—

'I strongly protest against sections 3 and 6 of the new Bill. The practical effect of them is to repeal the Civil Procedure Code altogether as far as the Presidency Small Cause Court is concerned, and to turn the High Court into a Legislative body with power to enact an entirely new Code of Civil Procedure for the Presidency Small Cause Court. It may be desirable that the High Court should have power to make supplementary rules consistent with the Civil Procedure Code for the regulation of the procedure in the Small Cause Court, but such powers can be given by the extension of section 652, Code of Civil Procedure, to the Small Cause Court. But that the High Court should have power to pass rules in supersession of the law of the land seems to me a complete departure from all sound principles of legislation.'

"Now, the facts are that the provisions of the Code of Civil Procedure are not adapted in all respects to summary proceedings, and that the rules which have been made for the Small Cause Courts are, by common consent, cumbrous and dilatory; and various proposals for alterations of them were made and considered at great length not only in the Home Department of the Government of India, but also by the Local Governments, and there was a general consensus of opinion that, whilst the Code of Civil Procedure was to continue to be the basis of the procedure in all Courts in the country, the Judges of the High Court were the best persons to judge and determine when the Code of Civil Procedure might, for purposes of these summary proceedings, be set on one side, and what would be the best thing to substitute for the provisions of the Code. It is not intended, it never was intended, and there certainly is not one word in the Bill which could be construed into such an intention, to set aside the Code of Civil Procedure altogether. All that is done is, that it is proposed to leave in the hands of the Judges of the several High Courts a power which at present is exercisable by the Judges of the small Cause Courts themselves, with the consent of the Local Government; but it has not been found to work as it is, and the opinion has been generally formed, that the Judges of the High Court are likely to be better able to frame satisfactory rules, particularly as it may very well be that the rules which will fit one Small Cause Court may not be exactly the rules desirable in another Small Cause Court. The Judges of the various High Courts are likely to be the best bodies to frame practical rules, not, however, by any means suggesting that it is necessary for them to set the Code of Civil Procedure aside and to start a new Code for themselves.

"Section 4 of the Bill is a section introduced to enable a plaintiff who has a claim against several different persons, some of whom are, and some are not, within the jurisdiction of the Small Cause Court, to prosecute his claim against those whom he can reach without being obliged to prosecute it against those whom he cannot. It seems to me to be a very reasonable proposition, and it is generally approved; but there is one dissentient gentleman, a man whose opinions are entitled to considerable weight, who proposes instead to allow the plaintiff to sue absent defendants, although the Court has no jurisdiction over them. I confess that that is a strong proposition, and I should hesitate very much before I would propose it. But there are certain amendments proposed which will be brought before the Select Committee which will, I think, get rid of some of the objections raised to the clause. I propose to ask the Select Committee to put in an express provision that the plaintiff shall not only be obliged to abandon that suit, but to abandon his rights altogether, against the absent defendants, without prejudice to any right of contribution which any of the defendants sued may have against them. I do not think that a plaintiff ought to be encouraged to split up his claim and bring a case as to part against A to-day and as to another part against B to-morrow, though at the same time it would be very unfair if A having been compelled to pay the whole claim, should be

prevented from claiming his proper share from *B*, because the latter was absent. I think, however, that a very simple amendment will get over that difficulty.

"Section 5 is a section which was proposed by the late Mr. Hart, the Chief Judge of the Small Cause Court in Bombay, and it seems to me to have a very useful operation. The only objection that I have seen made to it is one which I think misapprehends the scope and operation of the section. The objection is taken by so important a body as the Judges of the High Court at Calcutta. They say that—

'With regard to section 5 of the draft under consideration, the Judges are of opinion that the provision contained in the proposed new section 19 A is calculated to lead to results of a highly inconvenient character and ought not, therefore, to form part of the Bill. It permits the refusal by the Small Cause Court to certain suits in which questions relating to the title to immoveable property may be raised as incidental to the main issues. Such questions arise collaterally in many cases which may quite properly be decided by a Small Cause Court, and the introduction of the section referred to might, in the view of the Judges, do harm in two ways. In the first place, it would tend to the rejection of a very large number of suits in which no objection, in respect of either the summary nature of the procedure or the competency of the tribunal, could be reasonably taken to the decision for collateral purposes only, of questions connected with title to immoveable property; and, secondly, it would be likely to create much dissatisfaction if parties interested in such cases, a large proportion of which are concerned with claims of small amount, were thereby compelled to have recourse to the higher tribunal which must, of course, retain exclusive jurisdiction in title suits.'

"Now, with great deference to the learned Judges, that seems to me to misapprehend altogether the scope of the section. The section provides that—

'When the right of a plaintiff and the relief claimed by him in the Small Cause Court depend upon the proof or disproof of any right to, or interest in, immoveable property or any other title which the Court cannot finally determine, the Court may at any stage of the proceedings return the plaint to be presented to a Court having jurisdiction to determine the title.'

"It does not interfere with the jurisdiction of the Court in any case in which it now has jurisdiction and in which it would be able if the law remained unaltered to decide the case; but what it does provide is this, that when a case arises such as this, and the Court cannot decide it, because a question of title has arisen which the Court is not competent to decide, instead of being obliged, as it now is, to dismiss the suit, leaving the plaintiff to begin again in a competent Civil Court, having thrown away all the costs already incurred, it enables the Small Cause Court to transfer the suit into a Court which has jurisdiction to try it, and thereby to save the throwing away of everything that has previously been done. It is exactly analogous to the provision in the English Judicature Acts, whereby when a cause is now brought in the Chancery Division which ought to be heard in the Queen's Bench Division, instead of the suit being dismissed, an order is made transferring the cause from one Division to the other. And it seems to me that, so far from its being a provision which will limit the jurisdiction of the Small Cause Court, the clause merely prevents certain costs which would otherwise have been entirely thrown away from being wasted, in cases where the question of title is one which the Court cannot determine, and the Court cannot determine the suit without having this question of title previously settled. But however the Select Committee may view the question as to whether relief ought, or ought not, to be given to the plaintiff who makes a mistake of this nature, I can only say that I am willing to acquiesce in their decision.

"Section 6 is a section with regard to which I need not trouble you. It is a simple corollary to section 3. And, if section 3, which enables the Judges to make rules, is passed, the repeal of the existing clauses is a matter of course.

"Section 7 is the section which has given rise to perhaps the largest amount of difference of opinion. As the law now stands, there is theoretically no appeal from the decision of the Small Cause Court, but any one who feels himself aggrieved may move the High Court to call for the record, and thereupon, if the High Court thinks fit, the decision may be set aside, and the plaintiff is then permitted to commence a completely new action on the Original Side of the High Court, to have the case determined: that is to say, the form which an appeal is obliged to take is one which is both cumbrous and expen-

sive, and it involves all the delay of a new action and new pleadings, everything which the Small Cause Court is designed to get rid of, but it does not prevent the case from being re-tried. I do not find anywhere in the papers any opinion in favour of the retention of this proceeding, which has been characterised by very high authority as "a hateful clause." Now, the Bill proposes to get rid altogether of that cumbrous proceeding, and to provide instead thereof that any decree in which the subject-matter is of less value than Rs 1,000 shall be concluded in the Small Cause Court without going to the High Court at all, and that any decree in which the subject-matter exceeds Rs 1,000, shall be subject to an ordinary appeal. I find that there are no less than three different views on this. I think the view of the majority is that the best course would be to restrict the jurisdiction of the Small Cause Court to suits, the subject-matter of which does not exceed Rs 1,000, and thereupon to get out of all difficulty. If that view is taken, although I do not think it is the best, I would not quarrel with it. Another view is to retain the present procedure, only enabling the defendant in any case in which a suit is brought for more than Rs 1,000, to remove it into the High Court. That is a somewhat cumbrous proceeding, and, though I myself have no objection whatever to concurrent jurisdiction in different Courts, it is contrary to the scheme and to the spirit of Indian legislation on these matters; and I doubt whether it would be as desirable as limiting the jurisdiction of the Court altogether. Still, it might possibly be found a workable *modus vivendi*, having regard to the fact that there is so much difference of opinion in different localities on the question of limit.

"The third proposal is that which is contained in the Bill. As between the first and the third again, I do not feel any great preference either way. I cannot myself understand how a cause which is worth a thousand rupees can be called a 'small cause,' but it seems to be generally accepted as such. One thing, however, I cannot accept. I cannot, unless I am driven to do so, consent to any man being obliged to leave at issue a question which may cost £150 for decision at a single hearing and before a single Judge. I should like to refer for one moment to what has been said on that subject by the Bombay Chamber of Commerce. The Chamber writes :—

'What my Committee consider is really wanted is an opportunity for the plaintiff to obtain a re-hearing in cases where a fraudulent defence has been set up at the first hearing in the Small Cause Court, which defence could not have succeeded had the procedure at the Small Cause Court enabled the plaintiff to show that the defendant's documents produced in the Small Cause Court were fraudulent, and which he would on a re-hearing be able to do in the High Court, where the whole procedure as regards inspection of documents contained in the Civil Procedure Code obtains. A mere right of appeal will not cover this point, because an appeal can only proceed on the facts and evidence before the Court of First Instance, whereas a right of re-hearing enables the suitor to meet deficiencies in the evidence caused by surprise or otherwise in the First Court. Practically, the position now is that the plaintiff does not know what case he has to meet in the Small Cause Court, and he can be, and no doubt frequently is, met with fraudulent documents and a fraudulent defence, which the Committee of the Chamber submit should not be possible in suits for so large a sum as Rs 2,000.'

"Of course, if that is done in the first instance, and if the plaintiff has an appeal, he knows by the time he goes to the Court of Appeal what case he has to meet, but it becomes to my mind even more important, in these summarily tried cases, that there should be an appeal than it would be in a case in which there were regular pleadings. In any case of importance the nature of the case to be made by the other side can be more or less gathered from the pleadings, but in a case of summary proceedings is it not possible for a man to know beforehand what the case is that he may have to meet. You do not know what your opponent's case is till you hear it argued, and it is impossible to anticipate what points may arise in such a case until it has been argued before the Court of First Instance.

"I should like, while dealing with that point, to mention what Mr. Justice Starling has said upon the subject. He says :—

'I have always thought that the present practice of applying for a re-hearing, and then having the suit re-heard on the Original Side, rather clumsy, and at the same time involving much waste of time and needless expense, and I have been, and still am, of opinion that it is only fair to suitors to allow an appeal from decrees of the Small Cause Courts when the amount at stake exceeds Rs 1,000.'

"The only objection of any substance that I have seen is this. It is said you will destroy the summary nature of the Court, because it will be necessary for the Judge to take down the evidence, and you must have a judgment. As far as taking down the evidence goes, I do not know that that is necessary, though I think any Judge, in dealing with a case of the value of Rs. 1,000 or more, would consider it his duty to take a tolerably good note of the evidence, and I cannot understand any Judge making up his mind and delivering his judgment without having given himself the advantage of having before him a note of the evidence which had been tendered. But it is certainly the duty of every Judge to deliver a judgment, that is to say, to give the public an opportunity of knowing the reasons for which he has come to his decision. It is also the duty—as I pointed out on a former occasion—it is the duty of the appellant, or the person who expects to be an appellant, to provide himself with a sufficient note of the evidence and judgment if he has any reason to suppose that the Judge will not have taken a sufficient note of the evidence; or that he will not have written his judgment. I have seen appeals over and over again in which, although no doubt a good deal of the evidence was more or less recorded, not one word of the judgment was to be found except that which was noted on the back of counsel's brief; but the Court of Appeal never hesitated to accept what counsel wrote upon the back of his brief as a fair statement of what the Judge had said. It is the duty of every appellant to make out his case, because if he does not do this, the presumption is that the Court below is right. However, as between all these conflicting views, I have stated my own view, and I am willing to a certain extent to leave the matter in the hands of the Select Committee. All I would venture to say in that respect is that, unless a professional qualification of some kind is imposed upon every Judge of the Court, and unless either the jurisdiction of the Court is limited to Rs. 1,000, or an efficient appeal of some sort is given in all cases above Rs. 1,000, I personally consider that the Bill will have been "destroyed," and if it comes back from the Select Committee in such a condition, I shall ask leave to withdraw it."

His Excellency THE PRESIDENT said :—"The Hon'ble Legal Member in making this Motion has supported it by a number of arguments of a very technical and, if I may say so without giving him offence, controversial character. I think it due to my hon'ble colleagues, and to myself, to say that the statement of the Hon'ble Legal Member must be taken as representing his own views upon the points with which he has dealt, and not as in any way committing the Government of India. The Select Committee will obviously be entirely unfettered in dealing with this important measure. I have made these observations in order to avoid possible misconception."

The Hon'ble SIR GRIFFITH EVANS said :—"After what has fallen from the Hon'ble Member in charge of the Bill, and from His Excellency the President, I do not propose to trouble the Council with observations of any length. The matter can come before the Select Committee, who will be unfettered. I only now wish to say that, had I found that it was an essential portion of this measure that a system of regular appeals should be introduced into the Calcutta Small Cause Court, I should have felt it my duty to oppose the Bill and to divide the Council on the question that it be referred to a Select Committee; but, as the matter now stands, I do not think it necessary to take this course."

The Motion was put and agreed to.

LAND ACQUISITION ACT, 1870, AMENDMENT BILL.

The Hon'ble SIR ALEXANDER MILLER also moved that the Bill to amend the Land Acquisition Act, 1870, be recommitted to a Select Committee consisting of the Hon'ble Sir Antony MacDonnell, the Hon'ble Dr. Rashbehary Ghose, the Hon'ble Mr. Stevens, the Hon'ble Mr. Lee-Warner and the Mover. He said :—

"I am substituting Mr. Lee-Warner's name for that of Sir Charles Pritchard, at Sir Charles Pritchard's request. This Bill passed through

Committee last session, and it was merely postponed, because Sir James Mackay was anxious to have time to consider it at the end of the session. Since then a somewhat important paper has come in, in the shape of an opinion by Mr. Ogilvie, who is largely connected with land acquisition in the Punjab, and I have thought it desirable that that paper should be before the Select Committee in order that, with regard to some of the more or less weighty suggestions made in it, the Committee should have an opportunity of determining whether any, and which of them, should be adopted; and therefore I think it advisable that it should be recommitted. This would only perhaps involve one single sitting."

The Motion was put and agreed to.

The Council adjourned to Thursday, the 11th January, 1894.

J. M. MACPHERSON,

CALCUTTA ;

The 11th January, 1894.

} *Deputy Secretary to the Government of India,
Legislative Department.*



SUPPLEMENT TO
The Gazette of India,

No. 2.} CALCUTTA, SATURDAY, JANUARY 13, 1894.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

**Weather Review of India for the week ending at 8 a.m. on
Saturday, December 30th, 1893.**

During the greater part of the week under review the weather was of the same quiet and settled character as that which prevailed during the two or three preceding weeks, but, quite at the close, the barometer fell briskly to rapidly in North-West India and a well-defined depression entered North-West India from Baluchistan. With the appearance of this depression the weather changed; the winds became cyclonic over part of North-West India and easterly over the Gangetic plain and the central parts of the country, and south-easterly over the Peninsula, while the sky clouded over and some rain fell in Baluchistan and the Punjab. The position of the depression was somewhat more southerly than is usual at this season, but in other respects the storm was a very fair example of the class of storms which are experienced over Northern India in the cold weather. With its appearance it is probable that an unsettled period has been ushered in over North-Western India. The general temperature of India for the week exceeded the normal average by about $1\frac{1}{2}^{\circ}$.

The chart of the 24th showed fairly uniform pressures throughout the Indian region, though the barometer was slightly higher in the north and centre than in the south of India. Variable winds and calms prevailed in the north and centre and northerly to easterly winds elsewhere. The weather was fine, and the only rainfall was a light shower at Negapatam. On the 25th the barometric changes were generally small, and the distribution of pressure was very similar to that reported on the 24th. The winds were also generally unaltered. Calms were numerous and the force of the wind elsewhere was only light or moderate. There was no rain anywhere, but the sky was cloudy to overcast over a considerable part of North-West India. On the 26th pressure had generally risen over Northern India, while it had been steady in the south, hence, while the general distribution of pressure was practically unaltered, the barometric gradient between the north and south had increased. The winds were unchanged and the weather was generally fine, though at Madras and at Dehra Dun some rain had fallen. The amount of cloud over North-West India had decreased. The chart of the 27th showed that pressure had on the whole risen except in North-East India. The distribution was fairly normal, readings decreasing from a high pressure area in the north-west to a low pressure area over Southern

India. The winds showed no important alteration, and the only rainfall reported was a light shower at Sibsagar. On the morning of the 28th the barometer was generally rising in Northern India and was steady in Southern India, so that the barometric difference between the north and south was again increasing. The isobaric lines over North-West India showed considerable irregularity and that pressure was unsteady in that locality. The winds were northerly over the Bay area, south-easterly over the centre of the Peninsula, and variable with calms elsewhere. There was again a light shower at Sibsagar, but no rain elsewhere. On the 29th the barometer was falling briskly in Baluchistan and slowly in Guzerat, but was rising elsewhere. Pressure was somewhat more uniform than on the preceding day, though readings still decreased from a high pressure area in the north to a low pressure area in the south. The winds were practically unaltered, and the only really important change was the fall of the barometer in Baluchistan which seemed to promise the appearance of a depression in the north-west. There was no rain. On the 30th pressure was giving way briskly to rapidly over North-West India, and slowly in all other parts of the country except the extreme north-east. A shallow, but well-defined, depression had appeared over the western desert. It had occasioned a cyclonic circulation of the wind in the north-west, and had drawn the wind into east over Northern and Central India. The sky was cloudy to overcast over North-West India and rain had fallen at Quetta and Chaman.

Temperature.—The following table shows the variations of the mean temperature from the normal on each day of the week for the different provinces of India :—

PROVINCE.	DECEMBER 1893.							Mean variation of week
	24th.	25th.	26th.	27th.	28th.	29th.	30th.	
	0	0	0	0	0	0	0	
Burma	—1·2	—2·7	—2·3	—2·3	—1·8	—1·3	0	—1·7
Bengal and Assam	+0·2	+0·6	+1·6	+2·2	+2·1	+1·8	+1·2	+1·4
North-Western Provinces and Oudh	+1·4	+2·3	+3·1	+2·6	+2·4	+2·8	+3·4	+2·6
Punjab	+3·2	+4·6	+3·4	+4·1	+3·3	+2·0	+4·2	+3·5
Bombay	—1·2	—0·9	—1·2	—0·4	—0·6	+0·3	+0·4	—0·5
Central Provinces and Berar	+0·1	+0·5	+1·7	+1·9	+2·3	+1·7	+1·8	+1·4
Central India and Guzerat	+0·8	+0·9	+1·8	+2·8	+2·0	+2·9	+4·2	+2·2
Sind and Rajputana	+2·7	+4·1	+6·1	+4·7	+3·2	+4·1	+5·0	+4·3
Madras	—0·3	+1·0	+1·1	0	+0·2	—0·4	—0·9	+0·1
MEAN FOR WHOLE OF INDIA	+0·6	+1·2	+1·7	+1·7	+1·5	+1·5	+2·1	+1·5

The above shows that on each day of the week the mean temperature of India was above the normal average, the excess ranging from only 0·6 on the 24th to 2·1 on the 30th. The provincial variations show that in Burma throughout the week, in Bombay from the 24th to the 28th, and in Madras on the 24th, 29th, and 30th, the heat was less than the average, but that in all the other provinces it was excessive throughout. The greatest excess was in the north-west and was largely attributable to the high night temperatures experienced during the cloudy period at the close of the week.

Rain.—During the week under review rain has been a trifle more generally received than was the case last week, but it was still reported from only a small minority of the rainfall divisions. In the north-west of the Punjab the average actual rainfall for the week was 0·14 inch, but in Assam (Bhramaputra), Oudh (South), the Punjab (Central and West), the Konkān, the Central Provinces (Central), and the East Coast (South), which were the only other divisions which received rain, the average actual fall of each was less than one-tenth of an inch. In all the divisions which received rain, except the Konkān, the fall was less than the normal. In nearly all parts of the country the anticipated rainfall of this week is very small, so that the practical absence of rain at this time is comparatively unimportant.

There were no heavy falls of rain during the week, though one or two places in the north-west received about one inch.

With the present week the autumn rainfall period is brought to a close. The three last columns of the concluding table show that in most parts of the country the rainfall has been good. In Lower Burma, in the Punjab, and in the west of the Peninsula, there has been some deficiency, but elsewhere the total

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING DECEMBER 30TH, 1893.			RAINFALL DATA FROM OCTOBER 15TH TO DECEMBER 30TH, 1893.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, Oct. 15th to Decem- ber 30th.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0	0	0	1'48	5'26	— 72
	Lower Burma	0	0'04	—0'04	5'59	7'21	— 22
	Central ditto	0	0'01	—0'01	5'20	4'55	+ 14
	Upper ditto	0	0	0	4'68	4'68	0
	Arakan	0	0	0	7'56	7'43	+ 2
BENGAL AND ASSAM	Eastern Bengal	0	0'01	—0'01	5'06	4'46	+ 13
	Assam (Surma)	0	0'03	—0'03	5'06	4'10	+ 23
	Ditto (Brahmaputra)	0'03	0'06	—0'03	2'32	2'61	— 11
	Deltaic Bengal	0	0'01	—0'01	2'22	2'84	— 22
	Central ditto	0	0'01	—0'01	2'55	2'31	+ 10
	North ditto	0	0'01	—0'01	3'16	2'52	+ 25
	Orissa	0	0'03	—0'03	6'65	5'34	+ 25
	Chota Nagpur	0	0'02	—0'02	2'56	1'87	+ 37
	Bihar (South)	0	0'03	—0'03	3'54	1'62	+ 119
	Ditto (North)	0	0'03	—0'03	5'75	1'30	+ 342
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East).	0	0'04	—0'04	5'39	1'14	+ 373
	North-Western Provinces (Submontane) (a).	0	0'03	—0'03	6'26	1'06	+ 491
	Oudh (South)	0'03	0'11	—0'08	4'09	0'83	+ 393
	Ditto (North)	0	0'05	—0'05	4'78	0'68	+ 603
	North-Western Provinces (Central).	0	0'07	—0'07	2'27	0'55	+ 313
	North-Western Provinces (West).	0	0'08	—0'08	1'15	0'44	+ 161
	North-Western Provinces (Submontane) (b).	0	0'10	—0'10	4'28	0'64	+ 569
PUNJAB	Punjab (South)	0	0'04	—0'04	0	0'38	— 100
	Ditto (Central)	0'02	0'03	—0'01	0'10	0'40	— 75
	Ditto (Submontane)	0	0'09	—0'09	0'07	0'72	— 90
	Ditto (Hill Districts)	0	0'18	—0'18	0'19	1'54	— 88
	Ditto (North-West)	0'14	0'24	—0'10	0'20	1'25	— 84
	Ditto (West)	0'02	0'05	—0'03	0'02	0'28	— 93
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0	0'16	—0'16	11'06	10'06	+ 10
	Madras (South Central)	0	0'63	—0'63	13'93	10'31	+ 36
	Coorg	0	0'14	—0'14	8'48	8'20	+ 3
	Mysore	0	0'14	—0'14	4'48	5'94	— 25
	Konkan	0'08	0'03	+0'05	2'05	3'62	— 43
	Bombay, Deccan	0	0'12	—0'12	2'57	4'25	— 40
	Hyderabad (North) . . . . .	...	...	...	...	...	...
	Khandesh	0	0'14	—0'14	1'25	2'85	— 56
CENTRAL PROVIN- CES AND BERAR.	Berar	0	0'17	—0'17	4'76	2'75	+ 73
	Central Provinces (West)	0	0'05	—0'05	4'39	1'83	+ 140
	Ditto ditto (Central)	0'02	0'06	—0'04	5'33	1'46	+ 265
	Ditto ditto (East)	0	0'09	—0'09	2'46	1'64	+ 50
BOMBAY (NORTH) .	Guzerat	0	0'01	—0'01	0'94	0'62	+ 50
	Kathiawar	0	0'01	—0'01	0'82	0'35	+ 134
	Sind	0	0'03	—0'03	0'05	0'32	— 84
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0'03	—0'03	2'54	0'85	+ 199
	Rajputana (East), Central India (West).	0	0'02	—0'02	1'29	0'60	+ 115
	Rajputana (West)	0	0'03	—0'03	1'63	0'18	+ 806
	East Coast (North)	0	0'06	—0'06	12'39	9'03	+ 37
MADRAS	Ditto ditto (a)	0	0'21	—0'21	4'45	5'56	— 19
	Hyderabad (South)	0	0'03	—0'03	3'56	1'41	+ 152
	Madras (Central)	0	0'03	—0'03	5'52	5'56	— 1
	East Coast (Central)	0	0'11	—0'11	21'06	13'08	+ 61
	Ditto (South)	0'01	0'67	—0'66	22'91	19'24	+ 14
	Madras (South)	0	0'47	—0'47	12'22	13'48	— 9

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

Simla, the 4th January, 1894.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 6th January.*—Fair showers in the Carnatic and light rain in parts of the Circars, Deccan and Southern districts and Nilgiris. Sowings still in progress in parts. Standing crops generally good. The harvest continues to yield an average outturn. Pasture and fodder sufficient. Condition of cattle good. Prices fallen slightly in most districts but still very high generally.

Bombay.—*For week ending 10th January.*—Slight rain in eleven districts. Standing crops withering for want of moisture or damaged by insects, rats, excessive cold, rain, or blight in parts of six districts; prospects otherwise good. Sowing of late crops progressing in four, and reaping of early or late crops in six, districts. Lands being prepared for next season in three districts. Cotton-picking continues in four districts. Fodder sufficient and agricultural stock good. Prices steady except in one district.

Bengal.—*For week ending 6th January.*—There was no rain during the week with the exception of a few light showers in Puri, Palamau and Manbhum. The rice harvest is nearly finished, and a good outturn is generally reported except from districts which suffered from floods in September. The spring crops generally promise well, but a little rain now would be beneficial. Prospects of poppy and tobacco are favourable. The harvesting of sugarcane is in progress. The price of common rice was nearly stationary during the week. The supply of fodder and water is sufficient. The number of persons employed on relief works and in receipt of gratuitous relief during the week were—**FARIDPUR (MADARIPUR SUB-DIVISION)**—*Relief works*, 647 men and 29 children, total 676, against 260 in the previous week. *Gratuitous relief*, 29 men, 172 women and 106 children, total 307, against 395 in the previous week; **BACKERGUNGE (SADAR AND PIROJPUR SUB-DIVISIONS)**—*Gratuitous relief*, men 165, women 755 and children 1,005, total 1,925, against 3,742 in the previous week.

North-Western Provinces and Oudh.—*For week ending 10th January.*—Weather cold. Rain has fallen in most districts and has been beneficial to the crops. In Cawnpore a hailstorm causing slight damage to the crops in one tahsil is reported. The spring crops are doing well and prospects are good everywhere. Supplies sufficient. Prices nearly stationary.

Punjab.—*For week ending 10th January.*—Rain has fallen all over the province. Harvesting of autumn crops over. Sowings of spring crops have been finished. Standing crops are in excellent condition, and the recent rain has improved them greatly. Prospects are also reported good. The crops are said to have been injured by field rats in parts of Lahore. Condition of cattle is generally good. Fodder sufficient throughout the province. Prices falling in four districts; stationary elsewhere.

Central Provinces.—*For week ending 10th January.*—Slight showers of rain fell in three districts; no rain elsewhere. The recent cloudy weather

has affected some of the winter crops, particularly linseed, which has been attacked by insects in some districts and by rust in others. The sessamum crop is reported to have been totally destroyed in the Warora tahsil. Fodder plentiful. Prices steady.

Burma.—*For week ending 6th January.*—No rain has fallen. Reaping of the main paddy crop completed in several districts, and threshing progressing throughout Lower Burma, except in parts. The crop appears to be an average one, though in some localities the grain is believed to be threshing out a little light. Crop prospects in Upper Burma continue good. Reaping of wet-weather paddy nearly completed in most districts; reaping of sessamum and *jowar* (*Sorghum vulgare*) progressing, and planting of dry-weather crops well in hand. Fodder and water-supplies sufficient. The price of paddy in Rangoon has fallen very slightly, but in Upper Burma there is in most districts a considerable fall which is most marked in Meiktila, Yamethin, Ye-u and Mandalay.

Assam.—*For week ending 9th January.*—Weather seasonable. Reaping of late rice continues. Condition of cattle fair. Fodder and water generally sufficient.

Mysore and Coorg.—*For week ending 10th January.*—**MYSORE:** Crops and prospects good. Harvesting of *ragi* (*Eleusine coracana*) still continues in five districts. Prices fallen in two districts.

COORG: Reaping of rice and picking of coffee in progress. Fodder and water sufficient for cattle. Slight fall in prices.

Berar and Hyderabad.—*For week ending 10th January.*—**BERAR:** Rainfall moderate. Weather cool except at Akola, where it is warm and cloudy. Picking of cotton and cutting of *jowar* (*Sorghum vulgare*) still in progress. Weeding operations continue in Akola. Fodder and water sufficient. Cattle healthy. Prices stationary.

HYDERABAD: Rainfall slight during the week. Sowing of hot-weather crops continues. Spring crops in good condition. Prices steady.

Central India.—*For week ending 10th January.*—Rain fell in the Gwalior, Bundelkhand, Baghelkhand and Bhopawar Agencies during the week; more rain is wanted in parts of Gwalior. Cotton collection continues in Bhopawar. Spring operations in progress in all parts. Crops in good condition except in parts of Gwalior, where they have been injured by insects and hail. Agricultural stock generally in good condition. Prices falling in Western Malwa and Bhopawar; steady elsewhere. Opium sowing commenced in Western Malwa, crop being weeded in Bhopawar; condition generally fair.

Rajputana.—*For week ending 10th January.*—Rainfall good in parts. Agricultural operations, standing crops, and cattle, generally satisfactory. Prospects generally good. Pasturage or fodder sufficient. Prices risen in two States, falling in three, fluctuating in two, and steady elsewhere.

Kashmir.—*For week ending 9th January.*—Weather cloudy. Barley sowings again commenced. Prices falling.

Nepal.—*For week ending 6th January.*—Weather cold and occasionally cloudy. Prospects good.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JULY TO 31ST DECEMBER 1892, AND FROM 1ST JULY TO 31ST DECEMBER 1893.

N.B.—As regards the figures in column Total Receipts from 1st July 1893, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week during the 2nd half of 1892.	WEEK ENDING 31ST DECEMBER 1892.				LAST 8 DAYS ENDING 31ST DECEMBER 1893.				Earnings from 1st July to 31st December 1892.	Earnings from 1st July to 31st December 1893.	Increases during the 2nd half of 1893.	Decreases during the 2nd half of 1893.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			Total.	Per mile open per week.		Total.	Per mile open.						
State lines worked by companies.	R	Miles.	R	R	Miles.	R	R	R	R	R	R	R	
Standard gauge—													
East Indian	521	1,634	9,61,895	589	1,634	11,38,720	697	2,21,48,498	2,35,81,178	14,32,680	...		
Bengal-Nagpur	101	831	1,34,489	102	863	1,71,370	199	21,76,323	23,62,232	1,85,909	...		
Indian Midland	106	752	1,34,756	179	752	1,07,060	143	20,81,011	21,82,911	1,01,900	...		
Bezwaia Extension (a)	95	21	2,874	137	112	5,635	50	53,274	1,52,987	99,713	...		
Metro gauge—													
Rajputana-Malwa (b)	216	1,674	4,29,747	257	1,699	5,70,610	336	93,1,931	95,22,868	1,30,937	...		
South Indian	135	1,106	2,39,842	217	1,043	2,20,205	211	30,03,782	38,04,461	...	99,321		
Southern Mahratta (c)	78	1,044	1,00,055	96	1,163	1,15,005	99	21,16,018	26,36,498	5,20,480	...		
Bengal and North-Western (d)	111	753	1,00,305	133	756	1,08,710	144	21,90,632	21,45,967	...	44,665		
Rohilkund and Kumaon (Lucknow-Bareilly section)	56	199	14,586	73	223	24,537	110	2,86,601	2,96,026	9,425	...		
Palampur-Deesa . . . . .	...	...	...	...	16	1,440	89	...	1,05,383	6,383	...
TOTAL	213	8,016	21,18,549	264	8,261	24,63,952	298	4,43,48,070	4,66,91,511	23,43,441	...		
State lines worked by the State.													
Standard gauge—													
North Western (state) (f)	178	2,511	5,70,217	227	2,509	7,03,272	280	1,15,55,329	1,42,68,819	27,13,490	...		
Oudh and Rohilkhand (state)	193	692	1,70,940	250	740	1,84,909	250	34,81,914	37,91,562	3,09,648	...		
Eastern Bengal (state) (including metric and 2' 6" gauges)	344	777	2,65,010	311	813	3,00,700	370	69,54,558	70,53,302	98,744	...		
Bengal Central (g)	121	125	14,951	120	125	16,030	128	3,93,434	3,91,286	...	2,148		
East Coast (state) . . . . .	...	...	...	...	175	10,007	91	...	2,60,459	2,60,459	...
Metro gauge—													
Burma (state)	157	715	1,34,149	188	730	1,19,338	163	29,24,937	24,96,956	...	4,27,981		
Special gauges—													
Jorhat (state provincial)	55	28	621	22	28	1,411	50	36,962	38,099	1,137	...		
Cherra-Companyganj (state provincial)	44	8	602	75	8	366	46	9,091	10,830	1,739	...		
TOTAL	202	4,856	11,62,490	239	5,128	13,42,033	261	2,53,56,225	2,83,11,313	29,55,088	...		
Lines worked by guaranteed companies.													
Standard gauge—													
Great Indian Peninsula (h)	399	1,490	10,65,032	715	1,490	8,37,779	376	1,54,40,952	1,49,26,454	...	5,14,498		
Bombay, Baroda and Central India	444	461	3,00,499	652	461	3,41,000	740	53,18,410	58,04,494	4,86,084	...		
Madras	224	840	2,44,915	292	840	2,34,118	279	48,79,568	51,55,805	2,76,237	...		
TOTAL	353	2,791	16,10,446	577	2,791	14,32,897	573	2,56,38,930	2,58,86,753	2,47,823	...		
TOTAL (GUARANTEED AND STATE)	234	15,663	48,91,485	312	16,180	52,38,882	324	9,53,43,225	10,08,89,577	55,46,352	...		
Assisted companies.													
Standard gauge—													
Delhi-Umballa-Kalka	126	162	19,877	123	161	24,344	151	5,46,047	6,06,649	60,602	...		
Tarkessur	226	22	4,882	222	22	5,514	251	1,30,580	1,23,989	...	6,591		
Metro gauge—													
Rohilkund and Kumaon (Company's section)	115	67	5,269	79	67	7,167	107	1,09,683	2,13,964	14,281	...		
Dibru-Sadiya	121	78	6,299	81	78	6,724	80	2,43,311	2,38,332	15,021	...		
TOTAL	129	329	36,327	110	328	43,749	133	11,19,621	12,02,934	83,313	...		
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	148	333	63,076	189	333	79,885	240	12,77,248	12,65,565	...	11,683		
The Gaekwar's Petlad	78	13	1,095	84	13	11,260	94	27,137	37,059	10,502	...		
Rajputana-Bhatinda	92	108	9,211	85	108	18,906	101	2,38,217	3,30,272	92,055	...		
Metro gauge—													
Southern Mahratta (Mysore section) (i)	95	331	36,477	110	362	29,711	82	7,75,638	8,67,919	92,281	...		
The Gaekwar's Mehsana	44	93	5,115	53	93	8,330	92	1,05,433	1,38,149	33,016	...		
Kolhapur	61	29	2,202	70	29	2,674	92	45,826	55,483	9,657	...		
Special gauge—													
The Gaekwar's Dabhoi	49	72	4,931	68	72	6,230	87	91,317	95,569	4,252	...		
TOTAL	103	979	1,22,107	225	1,010	1,57,176	156	25,60,336	27,92,516	2,30,080	...		
Lines owned and worked by native states.													
Metro gauge—													
Bhavnagar-Gondal-Junagarh-Porbandar	70	334	35,929	108	334	82,840	248	6,11,153	7,89,231	1,78,078	...		
Jetalsar-Rajkot . . . . .	...	...	...	...	46	4,255	93	...	72,893	72,893	...
Jodhpur-Bikaner	55	291	15,191	52	364	19,200	53	4,15,378	4,21,335	5,957	...		
Special gauge—													
Morvi	57	94	5,098	54	94	7,393	79	1,39,160	1,54,508	15,348	...		
TOTAL	64	719	56,218	78	838	1,13,688	136	11,65,691	14,37,967	2,72,276	...		
GRAND TOTAL	218	17,690	51,06,137	289	18,356	55,53,495	303	10,01,89,073	10,63,21,094	61,32,021	...		

(a) Includes the Bezwaia-Godavari section of the East Coast (state) railway.

(b) Includes the Godhra-Rutlam railway.

(c) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(d) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(e) Total receipts from 8th November to 31st December, 1893.

(f) Includes the Jammu and Kashmir and the Hyderabad-Umarkot Railways.

(g) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(h) Includes the Wardha Coal, Dhond-Manmad, Khamsaon, and Amroli railways.

(i) Includes the Bangalore-Nanjangud and the Bangalore-Mysore frontier sections.

(j) Total receipts from 15th July to 31st December 1893.

CALCUTTA,
The 12th January, 1894.

F. B. HEBBERT,
Under Secretary.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XXXVIII OF 1893-94.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April 1893* audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week in 1892-93.	WEEK ENDING 31ST DECEMBER 1892.				LAST 8 DAYS ENDING 31ST DECEMBER 1893.				Earnings from 1st April to 31st Dec. 1892.	Earnings from 1st April to 31st Dec 1893.	Increases in 1893-94.	Decreases in 1893-94.
		Mean mile-age worked.	Earnings.		Mean mile-age worked.	Earnings.							
			TOTAL.	Per mile open per week.		TOTAL.	Per mile open.						
State lines worked by Companies.	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>		
<i>Standard gauge—</i>													
East Indian	580	1,634	9,61,895	589	1,634	11,38,720	697	3,61,42,911	3,67,51,415	6,08,504	...	...
Bengal-Nagpur	140	831	1,34,489	162	863	1,71,370	199	39,97,471	43,00,723	3,09,252	...	...
Indian Midland	129	752	1,34,756	179	752	1,07,660	143	35,89,514	35,88,753	...	761	...	
Bezwada Extension (a)	80	21	2,874	137	112	5,635	50	71,993	2,44,989	1,73,026	...	...
<i>Metro gauge—</i>													
Rajputana-Malwa (b)	258	1,674	4,29,747	257	1,699	5,70,610	336	1,60,61,024	1,61,51,728	90,704	...	...
South Indian	139	1,106	2,39,842	217	1,043	2,20,265	211	58,88,12	60,40,981	1,52,860	...	...
Southern Mahratta (c)	87	1,044	1,00,053	96	1,163	1,15,005	99	33,29,414	43,99,586	10,67,172	...	...
Bengal and North-Western (d)	137	755	1,00,305	133	756	1,08,710	144	38,38,315	37,09,423	...	68,892	...	
Rohilkhand and Kumaon (Lucknow-Bareilly section)	66	199	14,586	73	223	24,537	110	4,86,075	5,07,990	21,915	...	...
Palampur-Dessa . . . . .	...	...	...	...	16	1,440	89	...	(e) 6,383	6,383	...	...
TOTAL	243	8,016	21,18,549	264	8,261	24,63,952	298	7,34,04,808	7,57,64,971	23,60,163	...	...
State lines worked by the State.													
<i>Standard gauge—</i>													
North Western (state) (f)	201	2,511	5,70,217	227	2,509	7,03,272	280	1,85,46,107	2,17,79,887	32,33,720	...	...
Oudh and Rohilkhand (state)	235	692	1,70,940	256	740	1,84,909	250	61,24,354	63,29,276	2,04,922	...	...
Eastern Bengal (state) (including metric and 2' 6" gauges)	292	777	2,65,010	341	813	3,00,700	370	92,04,983	94,04,916	2,89,933	...	...
Bengal Central (g)	120	125	14,951	120	125	16,030	128	5,76,779	5,79,159	2,380	...	...
East Coast (state) . . . . .	...	...	...	...	175	16,007	91	...	(h) 2,00,459	2,60,459	...	...
<i>Metro gauge—</i>													
Burma (state)	194	715	1,34,149	188	730	1,19,338	163	47,38,260	42,03,919	...	5,34,341	...	
<i>Special gauges—</i>													
Jorhat (state provincial)	46	28	621	22	28	1,411	50	53,2-4	56,436	3,212	...	...
Cherra-Companyganj (state provincial)	47	8	602	75	8	366	46	13,299	16,450	3,151	...	...
TOTAL	217	4,856	11,62,490	239	5,128	13,42,033	261	3,92,57,066	4,27,00,502	34,63,436	...	...
Lines worked by Guaranteed Companies.													
<i>Standard gauge—</i>													
Great Indian Peninsula (h)	513	1,490	10,65,032	715	1,490	8,57,779	576	2,82,16,766	2,69,81,899	...	12,34,897	...	
Bombay, Baroda and Central India	605	461	3,00,499	652	461	3,41,000	740	1,04,28,787	1,09,08,014	4,79,227	...	...
Madras	226	840	2,44,915	292	840	2,34,118	279	72,19,858	77,94,206	5,74,408	...	...
TOTAL	442	2,791	16,10,446	577	2,791	14,32,897	513	4,58,65,441	4,56,84,179	...	1,81,262	...	
TOTAL (GUARANTEED AND STATE)	271	15,663	48,91,485	312	16,180	52,38,802	324	15,85,27,315	16,41,09,632	56,42,337	...	...
Assisted Companies.													
<i>Standard gauge—</i>													
Delhi-Umballa-Kalka	132	162	19,877	123	161	24,344	151	8,26,453	9,27,375	1,00,922	...	...
Tarakeswar	252	22	4,882	222	22	5,514	251	2,10,775	2,05,955	...	4,820	...	
<i>Metro gauge—</i>													
Rohilkund and Kumaon (Company's section)	118	67	5,269	79	67	7,167	107	3,38,142	3,51,328	13,186	...	...
Dibru-Sadiya	123	78	6,299	81	78	6,724	80	3,75,530	3,90,773	14,677	...	...
TOTAL	135	329	36,327	110	328	43,749	133	17,59,926	18,74,831	1,23,905	...	...
Lines owned by native states and worked by other agencies.													
<i>Standard gauge—</i>													
The Nizam's guaranteed state	151	333	63,076	189	333	79,865	240	19,28,609	20,09,377	80,768	...	...
The Gaekwar's Petlad	96	13	1,095	84	13	11,200	94	46,910	55,294	8,378	...	...
Rajputana-Bhatinda	92	108	9,211	85	108	18,900	101	3,67,747	4,77,442	1,09,695	...	...
<i>Metro gauge—</i>													
Southern Mahratta (Mysore section) (i)	94	331	36,477	110	362	29,711	82	11,00,676	13,23,051	2,22,375	...	...
The Gaekwar's Melsana	59	93	5,115	55	93	8,530	92	1,91,811	2,37,404	45,593	...	...
Kolhapur	67	29	2,202	70	29	2,674	92	68,989	80,624	17,635	...	...
<i>Special gauge—</i>													
The Gaekwar's Dabhoi	68	72	4,931	68	72	6,230	87	1,80,864	1,76,366	...	4,498	...	
TOTAL	107	979	1,22,107	125	1,010	1,57,170	156	38,85,612	43,65,618	4,80,000	...	...
Lines owned and worked by native states.													
<i>Metro gauge—</i>													
Bhavnagar-Gondal-Junagar-Porbandar	102	334	35,929	108	334	82,840	248	11,99,300	14,05,912	2,06,612	...	...
Jetalsar-Rajkot . . . . .	...	...	...	...	46	4,255	93	...	(j) 1,02,178	1,02,178	...	...
Jodhpur-Bikaner	60	291	15,191	52	364	19,200	53	6,80,493	6,47,591	...	32,602	...	
<i>Special gauge—</i>													
Morvi	65	94	5,098	54	94	7,393	79	2,37,421	2,44,047	7,526	...	...
TOTAL	80	719	56,218	78	838	1,13,688	130	21,17,214	24,09,028	3,73,714	...	...
GRAND TOTAL	251	17,690	51,06,137	289	18,356	55,53,495	303	16,02,81,067	17,20,01,020	100,19,962	...	...

(a) Includes the Bezwada-Godavari section of the East Coast (state) railway.

(b) Includes the Godhra-Rutlam railway.

(c) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(d) Includes the Tirhoot State railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(e) Total receipts from 8th November to 31st December 1893.

(f) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(g) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(h) Includes the Wardha Coal, Dhond-Maumad, Khangaon, and Amruti railways.

(i) Includes the Bangalore-Nanjung and the Bangalore-Mysore frontier sections.

(j) Total receipts from 12th April to 31st December 1893.

(k) Total receipts from 15th July to 31st December 1893.

CALCUTTA,

The 14th January, 1894.

F. B. HEBBERT,

Under Secretary.

Printed and published for the GOVERNMENT OF INDIA, *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING,
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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 3. CALCUTTA, SATURDAY, JANUARY 20, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 3.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 16th January, 1894.

With reference to Home Department Notification No. 1915, dated the 27th December 1893 published in the *Gazette of India Extraordinary* of the 13th instant, relative to the arrival of the Right Honourable the Earl of Elgin in Calcutta (Howrah Railway Station) at 5 P.M. (Calcutta time), on Thursday, the 25th January, 1894, it is hereby notified for general information that the route of the *cortège* will be by Strand Road, Fairlie Palace, Dalhousie Square North, and Old Court House Street to Government House through the North-East Entrance.

Gentlemen entitled to the Private Entrée at Government House will enter by the South-West Gate, alight at the South Entrance, and proceed through Government House to the top of the Grand Staircase.

The carriages of Gentlemen (except such as have the Private Entrée) will enter the North-East Gate, set down at the Grand Staircase, and pass out by the North-West Gate.

The Gates of Government House compound will be closed at 4-55 P.M., Calcutta time, after which no carriages will be allowed to enter the compound till after the arrival of the Earl of Elgin.

By Command,
WILLIAM BERESFORD, *Colonel,*
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 27th December, 1893.

No. 1915.—The Right Honourable Victor-Alexander Bruce, Earl of Elgin and Kincardine, P.C., LL.D., Lord Bruce of Kinloss and Lord Bruce of Torry, in the Kingdom of Scotland, and Baron Elgin, of Elgin, in the United Kingdom, is expected to arrive at Aden on or about the 15th proximo and at Bombay on or about the 20th idem, to assume the office of Viceroy and Governor General of India.

The Resident at Aden will receive the Earl of Elgin with all the honours and distinctions which are due to the Viceroy of India.

His Excellency the Governor of Bombay will make arrangements, in communication with the Naval authorities, for the landing and reception of the Earl of Elgin at Bombay with all the honours and distinctions which are due to the Viceroy of India.

An Aide-de-Camp of the Viceroy will proceed to Bombay to attend upon the Earl of Elgin throughout his journey from Bombay to Calcutta.

At the Railway stations at which halts for one hour and upwards are made for rest and refreshment, the Earl of Elgin will be met by one Civil and (if a Military Station) one Military Officer only. There will also be a Guard of Honour upon the platform.

At stations between Bombay and Howrah, other than those mentioned in the preceding paragraph, the attendance of officers is dispensed with.

Proper police precautions will be taken at all the stations along the line at which the train stops.

Upon the Earl of Elgin's arrival at the Howrah terminus of the East Indian Railway, His Lordship will be received by the Secretaries to the Government of India and by the Military Secretary and Aides-de-Camp to the Viceroy.

The following officers will also be in attendance upon the Howrah Railway platform:—

The Commissioner of Burdwan.

One of the Secretaries to the Government of Bengal.

The Brigadier-General Commanding the Presidency District with the District Staff.

The Commissioner of Police, Calcutta.

The Chairman of the Commissioners of Calcutta.

The Sheriff of Calcutta.

The Magistrate of Howrah.

A Guard of Honour of the East Indian Railway Volunteer Corps will be drawn up on the platform of the Howrah Railway station, and a Guard of Honour of Native Infantry outside the station.

The Earl of Elgin, attended by his personal staff, by the Secretaries to the Government of India, by the Military Secretary and Aides-de-Camp of the Viceroy, will proceed to Government House in the Viceroy's carriages escorted by the Body Guard and the Calcutta Light Horse.

The line of route will be lined throughout by troops under the orders of the Brigadier-General Commanding the Presidency District.

A Royal salute will be fired from the ramparts of Fort William as the cortège appears upon the Hooghly Bridge.

A Guard of Honour of British Infantry and a Guard of Honour of the Administrative Battalion, Presidency Volunteers, will be drawn up opposite the grand entrance of Government House.

The Earl of Elgin will be received as he alights from the carriage at the foot of the grand staircase by His Honour the Lieutenant-Governor of Bengal attended by his personal staff.

All the Civil and Military Officers of Government at the Presidency will be in attendance upon the grand staircase of Government House. Consular Officers and other Representatives of Foreign Governments at Calcutta, and all nont official gentlemen, are invited to be present upon the grand staircase.

His Excellency the Viceroy and Governor General, attended by his personal staff and the Members of the Governor General's Council, will receive the Earl of Elgin at the top of the grand staircase, and will conduct His Lordship to the Throne Room.

The troops will then be withdrawn.

Full dress will be worn by Civil and Military Officers, and morning dress by all gentlemen not entitled to wear uniform.

The Earl of Elgin will arrive at Howrah on Thursday, the 25th January, 1894, at 5 P.M.

(Calcutta time). The ceremonial to be observed on his assumption of the office of Viceroy and Governor General of India will be notified hereafter.

MEDICAL.

The 15th January, 1894.

No. 20.—Surgeon-Captain M. A. Ker, I.M.S. (Bengal), is appointed to officiate as Civil Surgeon of Simla during the absence on privilege leave of Surgeon-Major J. A. Cunningham, M.D., M.Ch.

The 18th January, 1894.

No. 27.—The services of Surgeon-Captain C. N. Bensley, I.M.S. (Bengal), are placed temporarily at the disposal of the Government of Bengal.

No. 29.—The services of Surgeon-Colonel G. Thomson, M.B., are replaced permanently at the disposal of the Military Department, with effect from the 14th January, 1894.

POLICE.

The 13th January, 1894.

No. 28.—In exercise of the power conferred by section 2, sub-sections (1) and (2) of the Police Act (III of 1888), and of all other powers enabling him in this behalf, the Governor General in Council is pleased to declare that the portion of the East Indian Railway from Sutna to Jubulpore, which lies within the Central Provinces (including the lands occupied by stations, by out-buildings, and for other railway purposes), shall be included within the general Police District created by the Notification of the Government of India in the Home Department, No. 428, dated the 18th July, 1891.

C. J. LYALL,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 13th January, 1894.

No. 58-G.—Lieutenant-Colonel W. H. Browne, Indian Staff Corps, Cantonment Magistrate of Quetta, is granted privilege leave, for one month and twenty-five days, with effect from the 12th December, 1893.

No. 121-I.—In exercise of the powers conferred by section 13 of the Births, Deaths and Marriages Registration Act (VI of 1886), the Governor-General in Council is pleased to appoint Mr. William Alfred Redwood to be a Registrar of Births and Deaths for the territories of Mysore including the Civil and Military Station of Bangalore, in respect of those persons professing the Christian religion to whom he or any other Minister working as a Missionary in

connection with the same Mission is in the habit of ministering, and their children.

The 16th January, 1894.

No. 67-G.—The following appointments are made in the Berar Commission :

Mr. Rustomji Faridonji, an Assistant Commissioner of the 2nd class, to officiate as an Assistant Commissioner of the 1st class, with effect from the 1st May, 1893, and until further orders.

Mr. Dastur Edulji Bymonji, an Assistant Commissioner of the 1st class, to officiate as a Special Assistant Commissioner, with effect from the 13th June, 1893, and until further orders.

Mr. Balkrishna Kashinath Joshi, an Assistant Commissioner of the 3rd class, to officiate as an Assistant Commissioner of the 2nd class, with effect from the 13th June, 1893, and until the 16th December, 1893.

Lieutenant R. P. Horsburgh, Indian Staff Corps, an Assistant Commissioner of the 3rd class, to officiate as an Assistant Commissioner of the 2nd class, with effect from the 11th September, 1893, and until further orders.

Khan Bahadur Saiyad Shams-ud-din Ali Khan, a Special Assistant Commissioner, to officiate as a Deputy Commissioner of the 3rd class ;

Mr. C. E. Biddulph, an Assistant Commissioner of the 1st class, to officiate as a Special Assistant Commissioner ; and—

Captain R. P. Colomb, Indian Staff Corps, an Assistant Commissioner of the 2nd class, to officiate as an Assistant Commissioner of the 1st class ;—
with effect from the 26th October, 1893, and until further orders.

Lieutenants F. R. M. C. de R. Mauduit and T. W. Haig, Indian Staff Corps, Assistant Commissioners of the 3rd class, to officiate as Assistant Commissioners of the 2nd class, with effect from the 16th December, 1893, and until further orders.

No. 69-G.—Major J. H. Sadler, Indian Staff Corps, Officiating Political Agent of the 2nd class, and Political Agent at Muscat, officiated as a Resident of the 2nd class, and as Political Resident in the Persian Gulf, from the 20th December, 1893, to the 4th January, 1894, inclusive.

No. 73-G.—Khan Bahadur Assistant-Surgeon Abdur Razzack, Her Britannic Majesty's Vice-Consul at Jeddah, is granted privilege leave, for three months, with effect from the date on which he may avail himself of the leave.

The 17th January, 1894.

No. 77-G.—Lieutenant A. H. McMahon, C.I.E., Indian Staff Corps, Political Agent of the 3rd class, and Political Agent in Zhob, is granted privilege leave, for six weeks, with effect from the 2nd January, 1894, or the subsequent date on which he may avail himself of the leave.

No. 79-G.—Lieutenant A. McConaghey, Indian Staff Corps, Officiating Political Assist-

ant of the 3rd class, and Assistant Political Agent in Zhob, is appointed to hold charge also of the current duties of the office of Political Agent in Zhob, with effect from the date of assuming charge, and during the absence on privilege leave of Lieutenant A. H. McMahon, C.I.E., or until further orders.

The 18th January, 1894.

No. 87-G.—With reference to Foreign Department notification, No. 1222-G., dated the 18th July, 1893, Mr. F. Stork, Consul for Italy at Rangoon, resumed charge of his office on the 2nd January, 1894.

No. 90-G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. N. Schmucker as Consul for the Austro-Hungarian Empire at Bombay.

No. 93-G.—With reference to Foreign Department notification, No. 1210-G., dated the 15th July, 1893, Mr. F. Stork, Consul for the Netherlands at Rangoon, resumed charge of his office on the 2nd January, 1894.

No. 96-G.—Surgeon-Lieutenant-Colonel R. Caldecott, Indian Medical Service (Bombay) Medical Officer of the 2nd Regiment, Central India Horse, and of the Western Malwa Political Agency, is granted privilege leave, from date of departure in February to the 25th March, 1894.

No. 102-G.—Lieutenant A. F. Bruce, Indian Staff Corps, Officiating Political Assistant of the 3rd class, and Assistant Political Agent and Assistant Commissioner in Quetta and Pishin, is granted privilege leave, for one month, with effect from the 1st January, 1894.

No. 165-I.—In exercise of the powers conferred by sections 6 and 9, respectively, of the Indian Christian Marriage Act (XV of 1872), as modified by Act II of 1891, the Governor-General in Council is pleased—

(a) to grant a license to the Reverend J. E. Robinson of the Methodist Episcopal Mission at Baroda to solemnise marriages within the territories of His Highness the Gaekwar of Baroda; and

(b) to grant a license to the Reverend J. E. Robinson authorizing him to grant certificates of marriage between Native Christians within the said territories.

No. 167-I.—Whereas the Governor-General in Council has power and jurisdiction within the Civil and Military Station of Bangalore; In exercise of such power and jurisdiction, and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling

him in this behalf, the Governor-General in Council is pleased to apply the provisions, so far as they may be suitable, of Act X of 1890 (an Act to amend Act XXV of 1867) (including sections 1, 2 and 7 which have been repealed in British India by Act XII of 1891) to the Civil and Military Station of Bangalore.

2. For the purpose of facilitating the application of the provisions of the said enactment, any Court in the Civil and Military Station of Bangalore may construe them with such alterations, not affecting the substance, as may be necessary or proper to adapt them to the matter before the Court.

The 19th January 1894.

No. 104-G.—The following Notification which appeared in the *London Gazette*, dated the 15th December, 1893, is republished for general information:—

INDIA OFFICE, *December 11, 1893.*

The Queen has been graciously pleased to confer the decoration of the Imperial Order of the Crown of India on—

Her Royal Highness Princess Ferdinand of Roumania.

Her Royal Highness Princess Victoria Melita of Saxe-Coburg and Gotha.

Her Highness Princess Aribert of Anhalt.

No. 174-I.—With the sanction of Her Majesty's Government, and consequent on the abolition of the existing appointments noted in the margin, the Department for the Suppression of Thagi and Dakaiti in India has been augmented by the constitution of two new appointments of Assistants to the General Superintendent in Central India and Rajputana, respectively; and the following officers are appointed to the Department, with effect from the 1st January, 1894:—

(i) Additional Political Assistant of the 1st class, and Superintendent of Operations for the Control of the Moghyas.

(ii) Political Assistant of the 3rd class, and Assistant to the Governor-General's Agent, and to the General Superintendent of Operations for the Suppression of Thagi and Dakaiti in Rajputana.

Mr. A. C. Hankin, District Superintendent of Police, 4th class, Central Provinces (on foreign service), to be Assistant to the General Superintendent of Operations for the Suppression of Thagi and Dakaiti in Central India.

Mr. W. A. Gayer, Officiating Political Assistant of the 3rd class, and Assistant to the Governor-General's Agent, and to the General Superintendent of Operations for the Suppression of Thagi and Dakaiti in Rajputana, to be Assistant to the General Superintendent of Operations for the Suppression of Thagi and Dakaiti in Rajputana.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE. ESTIMATES AND ACCOUNTS.

Calcutta, the 18th January, 1894.

No. 345-A.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.

December, 1893.

[Lakhs of Rupees.]

	IN DECEMBER		TO END OF DECEMBER		WHOLE YEAR.	
	1893-94.	1892-93.	1893-94.	1892-93.	BUDGET, 1893-94.	Actuals, Preliminary, 1892-93.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	2,31	2,39	12,71	12,74	25,98	25,55
Opium	60	61	5,05	6,25	7,32	7,99
Salt	74	72	6,03	6,45	8,59	8,66
Stamps	36	38	3,37	3,29	4,43	4,45
Excise	46	45	3,92	3,70	5,14	5,24
Provincial Rates	38	41	2,20	2,22	3,71	3,75
Customs	11	11	1,04	1,00	1,66	1,61
Assessed Taxes	12	12	1,23	1,23	1,57	1,56
Forest (Madras and Bombay only)	5	5	32	28	54	45
Registration	3	3	33	33	43	43
Tributes from Native States	2	3	31	34	77	79
Other Civil Revenue	23	27	2,60	2,55	3,76	3,65
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT:						
GROSS	5,41	5,57	39,11	40,47	63,90	64,13
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 13	— 13	— 3,09	— 3,07	— 4,11	— 4,25
Opium	— 2	— 2	— 1,72	— 1,45	— 2,25	— 1,60
Other Civil Expenditure	— 1,92	— 1,88	— 17,03	— 16,69	— 25,03	— 23,88
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT:						
GROSS	— 2,07	— 2,03	— 21,84	— 21,21	— 31,44	— 29,73
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net : + Receipts more, — Receipts less, than issues)	— 4	— 5	+ 56	+ 64	+ 87	+ 67
Forest, Marine (Net as above)	+ 2	+ 3	+ 27	+ 26	+ 24	+ 34
Guaranteed and Subsidized Railways (Net as above)	+ 42	+ 40	+ 2,99	+ 2,93	+ 4,07	+ 4,25
Do. Repayment of surplus profits, etc.	...	...	— 50	— 57	— 57	— 58
Military Receipts	+ 2	+ 6	+ 45	+ 55	+ 80	+ 90
Military Issues	— 1,24	— 1,25	— 11,36	— 10,97	— 15,11	— 15,03
Telegraph Receipts	+ 6	+ 8	+ 56	+ 51	+ 4	+ 75
Do. Issues	— 6	— 6	— 52	— 50		— 70
Public Works Department—						
State Railways Receipts	+ 87	+ 91	+ 8,61	+ 7,67		+ 10,06
Do. Issues	— 61	— 81	— 6,71	— 6,66		— 9,09
East Indian Railway Receipts	+ 37	+ 38	+ 3,20	+ 3,22		+ 4,32
Do. Issues	— 11	— 11	— 1,28	— 1,10	— 7	— 1,63
Ordinary Branches Receipts	+ 19	+ 23	+ 1,43	+ 1,69		+ 2,47
Do. Issues	— 55	— 58	— 4,91	— 5,10		— 7,51
TOTAL NON-CIVIL DEPARTMENTS	— 66	— 77	— 7,21	— 7,40	— 9,73	— 9,88
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net : + Receipts more, — Receipts less, than payments)	— 11	...	+ 2,74	+ 25	+ 3,22	+ 25
Mint Certificates and Bullion Advances (Net as above)	+ 24	— 46	— 65	— 69	...	— 10
Exchange on Remittance Accounts	— 1	— 66	— 3,33	— 6,55	— 10,85	— 8,93
Council Bills paid (including Telegraphic) at Rs 10 per £	— 14	— 1,13	— 7,28	— 12,06	— 18,37	— 17,03
Other Debt heads (Net as above)	+ 37	— 8	+ 1,46	— 56	+ 71	— 73
TOTAL DEBT AND REMITTANCE TRANSACTIONS	+ 35	— 2,33	— 7,06	— 19,61	— 25,29	— 26,54
GRAND TOTAL RECEIPTS AND ISSUES	+ 3,03	+ 44	+ 3,00	— 7,75	— 2,56	— 2,02
Opening Cash Balance in Treasuries and Presidency Banks	15,24	9,10	15,27	17,29	15,20	17,29
Closing Cash Balance in Treasuries and Presidency Banks	18,27	9,54	18,27	9,54	12,64	15,27

PAPER CURRENCY.

The 17th January, 1894.

No. 319-A.—Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st December, 1893, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.

CIRCLES OF ISSUE.	Whole Amount of Notes in circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
	R	R	₹	R
Calcutta .	11,41,82,850	3,15,07,498	2,85,009	3,17,92,507
Allahabad .	1,54,93,075	2,87,51,170	...	2,87,51,170
Lahore .	1,67,48,320	2,54,07,120	...	2,54,07,120
Bombay .	11,43,59,930	7,32,50,533	...	7,32,50,533
Kurrachee .	64,70,110	52,27,295	...	52,27,295
Madras .	2,50,00,295	2,33,47,495	...	2,33,47,495
Calicut .	16,66,010	13,52,730	...	13,52,730
Rangoon .	74,10,645	3,32,03,035	...	3,32,03,035
TOTAL .	30,13,31,885	22,20,46,876	2,85,009	22,23,31,885
<i>Deduct</i> —Amount received at Calcutta but not paid at Bombay				10,00,000
NET TOTAL				22,13,31,885
Price paid for Government Securities of the nominal value of Rs. 15,95,000 held under Section 19 of the Act				8,00,00,000
GRAND TOTAL				30,13,31,885

LEAVE AND APPOINTMENTS.

The 17th January, 1894.

No. 301-P.—The services of Mr. F. C. Brewin, Chief Superintendent in the Office of the Accountant General, Bombay, are placed temporarily at the disposal of the Government of India in the Marine Department.

The 19th January, 1894.

No. 370-P.—Mr. J. W. Pilkington, Deputy Post Master General, Assam, is granted furlough out of India with effect from the 21st February, 1894, or the subsequent date on which he may avail himself of the leave, to the 30th March, 1895, and the following acting promotions are made during his absence or until further orders :—

Mr. L. G. Wait to officiate in the 2nd grade, and

Mr. F. Whymper to officiate in the 3rd grade, of Deputy Post Masters General.

No. 371-P.—The services of Surgeon-Major F. F. MacCartie (Bombay Establishment), Officiating Deputy Assay Master, Bombay, are replaced at the disposal of the Government of Bombay with effect from 15th January, 1894.

No. 340-S.R.*The 19th January, 1894.*

READ—

The following orders of Her Majesty in Council, dated respectively the 14th February, 1883, and the 23rd November, 1893, regarding the measurement of the tonnage of Italian vessels :—

AT THE COURT AT WINDSOR,

The 14th day of February, 1883.

PRESENT :

The Queen's Most Excellent Majesty in Council.

WHEREAS by "The Merchant Shipping Act Amendment Act, 1862," it is enacted that whenever it is made to appear to Her Majesty that the rules concerning the measurement of tonnage of merchant ships for the time being in force under "The Merchant Shipping Act, 1854," therein called the principal Act, have been adopted by the Government of any foreign country, and are in force in that country it shall be lawful for Her Majesty, by Order in Council, to direct that the ships of such foreign country shall be deemed to be of the tonnage denoted in their certificates of registry or other national papers, and thereupon it shall no longer be necessary for such ships to be re-measured in any port or place in Her Majesty's dominions, but such ships shall be deemed to be of the tonnage denoted in their certificates of registry or other papers, in the same manner, to the same extent, and for the same purposes, in, to, and for which the tonnage denoted in the certificates of registry of British ships is to be deemed the tonnage of such ships :

And whereas Her Majesty, by Order in Council, dated the 30th day of September, 1873, was pleased to direct that merchant, sailing, and steam ships, belonging to the Kingdom of Italy, the measurement whereof had, after the first day of July, one thousand eight hundred and seventy-three, been ascertained and denoted in the registers and other national papers of such ships testified by the dates thereof, should be deemed to be of the tonnage denoted in their registers or other national papers, in the same manner, and to the same extent, and for the same purposes, in, to, and for which the tonnage denoted in the certificates of registry of British ships is deemed to be the tonnage of such ships ; provided, nevertheless, that if the owner or master of any Italian steamship should desire the deduction for engine-room in such ship to be estimated under the rules for engine-room measurement and deduction applicable to British ships instead of under the

Italian rule, the engine-room should be measured and the deduction calculated according to the British rules :

And whereas the Government of His Majesty the King of Italy have, by Royal Decree, dated the 30th day of July, 1882, modified the rules for engine-room measurement and deduction applicable to Italian steamships, and the said modified rules are now the same as those in force under the said principal Act, and came into operation in the said Kingdom of Italy on the 21st day of September, 1882 :

Her Majesty is hereby pleased by and with the advice of Her Privy Council, to direct that the steam ships of Italy, the certificates of Italian nationality and registry of which are dated on or after the 21st day of September, 1882, shall be deemed to be of the tonnage denoted in the said certificates of Italian nationality and registry.

C. L. PEEL.

AT THE COURT AT WINDSOR,

The 23rd day of November, 1893.

PRESENT :

The Queen's Most Excellent Majesty in Council.

WHEREAS by "The Merchant Shipping Act Amendment Act, 1862," it is enacted that whenever it is made to appear to Her Majesty that the rules concerning the measurement of tonnage of merchant ships for the time being in force under the Merchant Shipping Act, 1854, therein called the principal Act, have been adopted by the Government of any foreign country, and are in force in that country, it shall be lawful for Her Majesty, by Order in Council, to direct that the ships of such foreign country shall be deemed to be of the tonnage denoted in their certificates of registry or other national papers, and thereupon it shall no longer be necessary for such ships to be re-measured in any port or place in Her Majesty's dominions, but such ships shall be deemed to be of the tonnage denoted on their certificates of registry or other papers in the same manner, to the same extent, and for the same purposes, in, to, and for which the tonnage denoted in the certificates of registry of British ships is to be deemed the tonnage of such ships :

And whereas Her Majesty, by Order in Council, dated the 30th day of September, 1873, was pleased to direct that merchant, sailing, and steam ships, belonging to the Kingdom of Italy, the measurement whereof had, after the first day of July, one thousand eight hundred and seventy-three, been ascertained and denoted in the registers and other national papers of such ships testified by the dates thereof, should be deemed to be of the tonnage denoted in their registers or other national papers, in the same manner, and to the same extent, and for the same purposes, in, to, and for which the tonnage denoted in the certificates of registry of British ships is deemed to be the tonnage of such ships ; provided nevertheless, that if the owner or master of any Italian steamship should desire the deduction for engine-room in such ship to be estimated under the rules for engine-room measurement and deduction applicable to British ships instead of under the Italian rule, the engine-room should be measured and the deduction calculated according to the British rules :

And whereas Her Majesty, by Order in Council, dated the 14th day of February, 1883, was pleased to declare that (the rules for engine-room measurement and deduction applicable to the steamships of Italy, having been modified by Royal Decree of His Majesty the King of Italy, dated the 30th day of July 1882), the steamships of Italy, the certificates of Italian nationality and registry of which were dated on or after the 21st day of September 1882, should be deemed to be of the tonnage denoted in the said certificates of Italian nationality and registry.

And whereas it has been made to appear to Her Majesty that it is expedient that certain additions should be made to the provisions of the said last recited Order in Council in regard to the mode of estimating the net registered tonnage of Italian ships.

Now, therefore, Her Majesty in virtue of the powers vested in Her by the said recited Acts, and by and with the advice of Her Privy Council, is further pleased to direct as follows, *viz.*, that in the event of the net registered tonnage of Italian ships, estimated under the British rules, being denoted on their Certificates of Registry or other national papers, the same shall be deemed to be of the tonnage so denoted therein.

C. L. PEEL.

ORDER.—Ordered that the Orders in Council be published in the *Gazette of India*.

Also that copy be forwarded to the Governments of Madras, Bombay and Bengal, and to the Chief Commissioner of Burma, in continuation of the letters in the Revenue, Agriculture and Commerce Department, Nos. 279 to 282, dated the 27th July, 1877.

J. F. FINLAY,

Secretary to the Government of India

MILITARY DEPARTMENT.

Fort William, the 19th January, 1894

APPOINTMENTS.

EXCHANGES.

No. 37.—An exchange is sanctioned between Lieutenant Wemyss Hudson of the Bengal Army and Lieutenant Manners Ralph Willmot Nightingale of the Madras Army, subject to the approval of the Secretary of State for India.

GOVERNOR-GENERAL'S BODY GUARD.

No. 38.—His Excellency the Governor-General is pleased to make the following appointment:—

Captain J. G. Turner, Indian Staff Corps, 2nd Bengal Lancers, officiating Commandant, to be Commandant, *vice* Captain R. C. Onslow, whose tenure of appointment has expired. Dated 6th January, 1894.

ORDNANCE DEPARTMENT.

No. 39.—The tenure of the appointment of, Major R. A. C. King, R.A., Ordnance Officer, 2nd class, in the Ordnance Department in India, is extended for five years, from the 16th September, 1894, and not as notified in G. G. O., No. 1177 of 1893.

No. 40.—Captain W. E. Kerrich, Royal Artillery, Ordnance Officer, 4th class, Assistant to the Inspector-General of Ordnance, Madras Circle, to be Ordnance Officer, 3rd class, *seconded*,

Captain W. W. Cookson, Royal Artillery, Ordnance Officer, 4th class (officiating 3rd class), to be Ordnance Officer, 3rd class,

Lieutenant G. S. Ogg, Royal Artillery, officiating Ordnance Officer, 4th class, is confirmed in that class,

with effect from the 3rd December, 1893, *vice* Captain E. S. Brooke, Royal Artillery, Ordnance Officer, 3rd class, whose tenure of appointment has expired.

STAFF CORPS.

No. 41.—Lieutenant Cecil Kaye, Derbyshire Regiment, Wing Officer, 21st (Punjab) Regiment of Bengal Infantry, having completed eighteen months' probationary service, is admitted to the Indian Staff Corps, with effect from the 26th June, 1892, subject to confirmation by the Secretary of State for India.

No. 42.—Lieutenant Frederick Charles Alfred Parsons, Royal Artillery, officiating Squadron Officer, 3rd (Queen's Own) Regiment of Bombay Light Cavalry, having completed eighteen months' probationary service, is admitted to the Indian Staff Corps, with effect from the 26th April, 1892, subject to confirmation by the Secretary of State for India.

No. 43.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officers of the Unattached List of the British

Army are admitted to the Indian Staff Corps, with effect from the date specified, subject to confirmation by the Secretary of State for India.—

Second-Lieutenant Cyril Rodney Harbord, attached to the 24th Regiment of Madras Infantry,—26th December, 1893.

Second-Lieutenant Cyril Ivo Fyers Owen Johnes, attached to the 1st Regiment of Madras Lancers,—26th December, 1893.

Second-Lieutenant John Edward Hughes, attached to the 2nd Regiment of Madras Lancers,—26th December, 1893.

FURLOUGH AND LEAVE.

No. 44.—The undermentioned officers are granted leave out of India (p a.) under article 689, Army Regulations, India, vol. I, part I:—

Major General T. Graham, C.B., Royal Artillery, Commanding Rohilkhand District, for eight months.

Colonel F. J. Mortimer, Royal Artillery, Ordnance Officer, 1st class, for eight months.

Major G. C. Kitson, King's Royal Rifle Corps, Assistant Adjutant General, Sirhind District, for eight months.

No. 45.—The undermentioned officer is granted furlough out of India.—

Captain R. H. Rattray, Indian Staff Corps, Wing Commander, 22nd (Punjab) Regiment of Bengal Infantry, (p a.) for one year and six months, under rule I of the regulations of 1875.

No. 46.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps; the specified period to count from the date of being struck off duty:—

Major W. H. F. Macmullen, Indian Staff Corps, Deputy Judge Advocate General, for one year. Pension service—23rd year commenced 28th October, 1893.

Major G. Adye, Indian Staff Corps, Commandant, 1st Regiment of Lancers, Hyderabad Contingent, for one year. Pension service—21st year commenced 9th June 1893.

Lieutenant G. S. Frazer, Indian Staff Corps, Wing Officer and Adjutant, 6th Regiment of Infantry, Hyderabad Contingent, for one year. Pension service—9th year commenced 29th August, 1893.

Lieutenant A. B. Longden, Indian Staff Corps, Wing Officer, 37th Bengal Infantry, for one year. Pension service—6th year commenced 11th February, 1893.

Lieutenant V. Hughes, Indian Staff Corps, Wing Officer and Adjutant, 35th (Sikh) Regiment of Bengal Infantry, for one year. Pension service—6th year commenced 9th May, 1893.

No. 47.—The undermentioned officers are granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of

sailing; the specified period to count from the date of leaving India:—

Captain H. Templer, Indian Staff Corps, Squadron Commander, 5th Punjab Cavalry, for one year. Pension service—16th year commenced 1st May, 1893.

Captain C. Jackson Indian Staff Corps, Squadron Commander, 3rd Regiment of Bengal Cavalry, for six months. Pension service—14th year commenced 11th August, 1893.

Lieutenant E. S. Cooper Indian Staff Corps, Wing Officer, 31st Bengal Infantry, for one year. Pension service—9th year commenced 25th January, 1893.

No. 48.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India:—

Lieutenant-Colonel S. D. Turnbull, Indian Staff Corps Squadron Commander and 2nd-in-command, 15th (Cureton's Multani) Regiment of Bengal Lancers, (p. a.) for one year.

Major G. W. C. Bruce, Indian Staff Corps, Wing Officer, 4th Regiment of Punjab Infantry, (m. c.) till 19th June, 1894.

Captain P. B. Lindsell, Indian Staff Corps, Squadron Commander, 15th (Cureton's Multani) Regiment of Bengal Lancers, (m. c.) for two months.

Lieutenant H. A. Lash, Indian Staff Corps Squadron Officer, 2nd Regiment, Central India Horse, (m. c.) for six months.

No. 49.—The leave granted to Captain H. P. Picot, Indian Staff Corps, late of the Commissariat-Transport Department, in G. G. O. No. 348 of 1892, is extended to 4th October, 1893.

LONDON GAZETTE.

No. 50.—The following extract is published for general information:—

"London Gazette," dated the 22nd December, 1893, page 7460.

WAR OFFICE, PALL MALL,
22nd December, 1893.

* * * * *

Unattached List, To be Second Lieutenants with a view to their appointment to the Indian Staff Corps. Dated 23rd December, 1893:—

Lieutenant John Leared Furney, from 3rd Battalion the King's (Liverpool Regiment).

Second Lieutenant William Maxwell Fenning, from 4th Battalion the Queen's Own (Royal West Kent Regiment).

Lieutenant William Cotter Williamson Hawkes, from the Limerick City Artillery, Southern Division, Royal Artillery.

Harry Stephenson Garraway (University Candidate).

Cuthbert Prissick (University Candidate).

PENSIONS.

No. 51.—Conductor Alfred Suggate, Ordnance Department, Bengal, is transferred to the

No. 52.—Sub-Conductor John Smart, Miscellaneous Department, is transferred to the pension establishment.

PROMOTIONS.

SUBORDINATE MEDICAL DEPARTMENT.

No. 53.—In G. G. O. No. 1142 of 1893, for "First grade Assistant Apothecary Lawrence John Reilly" read "First grade Assistant Apothecary George Thomas Milchem."

NATIVE ARMY.

No. 54.—22nd (Punjab) Regiment of Bengal Infantry—

Jemadar Kartar Singh to be Subadar, and Havildar Bhagat Singh to be Jemadar, with effect from the 19th December, 1893, *vice* Subadar Shere Singh, deceased.

No. 55.—32nd (Punjab) Regiment of Bengal Infantry (Pioneers)—

Jemadar Fateh Singh (1st) to be Subadar, and Havildar Atar Singh to be Jemadar, with effect from the 1st November, 1893, *vice* Subadar Sant Singh, transferred to the pension establishment.

PUNJAB FRONTIER FORCE.

No. 56.—4th Sikh Infantry—

Havildar Ismail Khan to be Jemadar, with effect from the 28th November, 1893, *vice* Jemadar Nimash Khan, seconded for service with the Kurram Militia.

No. 57.—4th Punjab Infantry—

Subadar Mihr Khan to be Subadar-Major, Jemadar Sobha Ram to be Subadar, and Havildar Mahajan to be Jemadar, *vice* Subadar-Major Hukam Chand, *Sardar Bahadur*, transferred to the pension establishment, with effect from the 1st December, 1893.

No. 58.—In G. G. O. No. 994 of 1893, for "29th August, 1893," read "28th August, 1893."

REWARDS.

ORDER OF MERIT.

No. 59.—The Governor General in Council is pleased to sanction the admission to the 3rd Class of the Order of Merit of the undermentioned Native Officer, Non-Commissioned Officer and Sepoy of the Bhamo Battalion, Burma Military Police:—

SUBADAR SHAHBAZ KHAN.—For conspicuous gallantry in action during the attack on Muse in the Kachin hills on the 5th February, 1893, on which occasion he led forward his small party (30 men) with great dash and gallantry against the enemy, who numbered seven or eight hundred and after several charges forced them to retire.

NAIK JIA KHAN.—For conspicuous gallantry on the same occasion, when he with six military police held in check a large body of the enemy and prevented them from attacking the rear of the Subadar's party.

SEPOY MIR JIWAN.—For conspicuous gallantry on the 7th February, 1893, during the attack on the Fort of Nanhang, on which occasion he cut an opening into the stockade being exposed to a heavy fire while doing so.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 60.—*1st Punjab Volunteer Rifle Corps*—
Honorary Surgeon Francis Frederic Perry (Surgeon-Major, Indian Medical Service), to be Surgeon-Captain, under the provisions of clause 59, India Army Circulars, 1893

No. 61.—*Moulmein Volunteer Rifle Corps*—
Frederick William Richards Fryer, Esquire, C.S.I., officiating Chief Commissioner of Burma, to be Honorary Colonel.

RESIGNATIONS.

No. 62.—*Surma Valley Light Horse*—
Captain D. Herbert resigns his commission.

No. 63.—*Burma State Railway Volunteer Corps*—

Captain B. W. Cantopher resigns his commission.

No. 64.—*South Andaman Volunteer Rifle Corps*—

Second-Lieutenant A. Brown resigns his commission.

MILITARY WORKS DEPARTMENT.

APPOINTMENTS.

No. 65.—Lieutenant A. E. Panet, Royal Engineers, is appointed to the Military Works Department as an Assistant Engineer, 2nd grade, supernumerary, with effect from 30th August, 1893, in terms of Clause 16, paragraph 5, India Army Circulars, 1890.

E. H. H. COLLEN,

Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 19th January, 1894.

Under Clause 53 of the Regulations appended to the Regimental Debts Act of 1893, it is notified that reports of the deaths of the under-mentioned Warrant Officers, on the dates specified, were received in the Military Department between the 25th November, 1893, and the 19th January, 1894 :—

Corps.	Rank and Names.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
Subordinate Medical Department	Assistant Apothecary S. T. Deane.	10th January, 1894.	Allahabad.		
" " "	Assistant Apothecary B. S. Mullins.	17th December, 1893.	Rest Camp Reti.		
Commissariat-Transport Department.	Conductor W. Myers . .	28th October, 1893.	Quetta.		

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT

NOTIFICATIONS.

Calcutta, the 15th January, 1894.

No. 23.—Mr. H. W. Bennett, Executive Engineer, 3rd grade, State Railways, is permitted to retire from the service of Government under the provisions of Public Works Department Resolution No 2873-G.; dated 2nd November, 1893, with effect from the forenoon of the 2nd February, 1894.

The 17th January, 1894.

No. 24.—Mr. C. E. Ross, Deputy Examiner of Accounts, is, on return from leave, posted to the Office of the Examiner of Accounts, Military Works Department.

No. 25.—Mr. G. E. Moore, Executive Engineer, 1st grade, State Railways, is permitted, at his own request, to retire from the service of Government under the provisions of Article 712(c) of the Civil Service Regulations, with effect from the 1st February, 1894.

No. 26.—CORRIGENDUM.—In Public Works Department Notification No. 432, dated 9th November, 1893, for Executive Engineer, 4th grade, read Executive Engineer, 3rd grade, and for 21st October, 1893, read 17th October 1893.

No. 27.—Lieutenant W. A. Stokes, R.E., is temporarily appointed to the Public Works Department as an Assistant Engineer, 3rd grade, and posted to Burma.

The 19th January, 1894.

No. 29 —The following is published for general information :—

No. 16 I.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS—Irrigation.

Calcutta, the 18th January, 1894.

Read—

Revenue Report of Irrigation Works in Rajputana for the year 1892-93, forwarded with letter No. 363 S., dated the 12th October, 1893, from the Secretary to the Agent to the Governor General and Chief Commissioner, Rajputana, Public Works Department.

OBSERVATIONS.—The rainfall in the year 1892-93 was abnormally heavy ; but the monsoon broke late, and the kharif crops were comparatively poor. After July the tanks, both in Ajmere and Merwara, filled well, and the *rabi* harvest was a particularly good one in consequence. The average rainfall in the Ajmere and Merwara Districts was 37·28 and 37·33 inches, and exceeded that of the previous year by 28·77 and 27·09 inches respectively. The average rainfall during the ten years ending 1890-91 was 21·42 inches for Ajmere and 18·76 inches for Merwara District.

2. The capital outlay during the year amounted to Rs. 3,71,786 (including indirect charges) on new tanks ; these were not finally made over to the Revenue Department for irrigation purposes before the close of the year under review. The total capital expenditure on the three groups of tanks to the end of the year amounted to Rs. 22,68,461.

3. The following statement shows the actual financial results of the year under review as given in the Revenue Accounts :—

Tanks in	Total Capital outlay to end of year, including indirect charges	GROSS REVENUE COLLECTED.			WORKING EXPENSES.			Net Revenue.	Percentage of net Revenue on capital to end of year.
		Irrigation Revenue.	Miscellaneous receipts.	Total.	Direct.	Indirect.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ajmere Sub-Collector-etc.	14,15,560	38,587	890	39,477	67,474	1,614	69,088	—29,611	...
Beawar Sub-Collector-etc.	6,40,663	29,918	881	30,799	13,098	302	13,400	17,399	2·72
Todgurbh Sub-Collector-etc.	2,12,238	21,519	194	21,713	15,999	362	16,361	5,352	2·52
Total, 1892-93 .	22,68,461	90,024	1,965	91,989	96,571	2,278	98,849	—6,860	...
Total for 1891-92 .	18,96,675	83,096	1,772	84,868	1,04,538	2,165	1,06,703	—21,835	...

The irrigation revenue collected was made up as follows :—

	1892-93.	1891-92.
	Rs.	Rs.
Water-rates directly paid	4,064	6,852
Share of enhanced land revenue	85,960	76,244
TOTAL	90,024	83,096

The share of enhanced land revenue is made up of water-rates, share of well assessments, and the difference between dry and wet rates which are collected with the land revenue.

4. The revenue assessed for the year is compared in the following table with the area irrigated. The increase of Rs. 41,432 over the assessment of the

year 1891-92 is due to the tanks having received a good supply of water during the year under review :—

Sub-Collectorate.	Irrigation. Revenue assessed.	AREA.			Assessment per acre.
		Irrigated.	Protected.	Total.	
	Rs.	Acres.	Acres.	Acres.	Rs.
Ajmere	58,006	10,052	7,079	17,131	8.38
Beawar	44,457	6,772	7,108	13,875	8.20
Todgurb	25,230	3,087	2,287	5,324	4.74
Total, 1892-93	1,27,693	19,911	16,419	36,330	8.51
Total for 1891-92	86,261	7,710	4,277	11,987	7.20

The irrigation revenue assessed includes all assessments due on protected as well as on irrigated areas.

Of the irrigated area, 3,800 acres were cultivated under kharif and 16,111 acres under *rabi* crop, against 5,287 and 2,423 acres, respectively, in the preceding year. The increase of 13,688 acres under the *rabi* crop is satisfactory. Rupees 7,283 were remitted by the Local Administration during the year 1892-93, and of this amount a sum of Rs. 3,338 was on account of irrigation revenue remitted.

5. The following table shows the distribution of the working expenses :—

	1891-92.	1892-93.	Increase (+) or Decrease (—).
	Rs.	Rs.	Rs.
New Works, Maintenance and Repairs	85,188	77,192	—7,991
Establishment	19,707	20,862	+1,155
Tools and Plant	—352	—1,483	—1,131
Leave and Pension Allowances	2,165	2,278	+113
TOTAL	1,06,703	98,849	—7,854

There is a decrease in the working expenses of Rs. 7,854 as compared with the figures of the previous year, and the increase in the irrigated area has reduced the cost of working expenses per acre from Rs. 8.90 in the preceding year to Rs. 2.72.

The establishment charges were divided as follows :—

	Rs.
Direction	7,719
Executive	7,930
Civil Officers	5,213
	<u>20,862</u>

The outlay on new works and repairs was Rs. 767 and Rs. 76,425 respectively. The maintenance charges were still high owing to famine relief works remaining in progress during a portion of the year.

6. The average results of the experimental cutting of crops of different kinds referred to in paragraph 6 of the review on last year's report have not been given, as it is said, in paragraph 15 of the present report that the

returns furnished are so patently inaccurate that neither details nor average results can be usefully included in the report. Enquiries are, however, being made by the Local Administration into the subject, and rules for conducting these experiments in a more satisfactory and reliable manner have been framed and will be introduced with the approval of the Supreme Government. The value of crops raised during the year is estimated at Rs. 5,90,961, against Rs. 1,93,591 of the preceding year.

7. Some information regarding the measurement of the depth of water in wells has been furnished in paragraph 16 of the report. Of the 482 wells, of which the measurement of the spring level was taken between the 15th and 25th September 1892, and on the 10th April 1893, 270 were benefited by tanks and 212 were independent of tanks.

In Ajmere, out of 65 wells which derived benefit from the tanks in their vicinity, the spring level of only 38 wells registered in September 1892 had decreased by the following April, and of the remainder the level was practically unchanged.

In Merwara, out of 205 wells benefited by tanks, the spring level in 123 had decreased by April 1893, as compared with the level in September 1892. In the remaining wells the water had either increased or showed no substantial difference.

8. In last year's report figures of discharge and duty were not given in Statement I. E. as originally submitted, but were, as explained in paragraph 8 of the review, furnished subsequently. This year the information has been furnished in Statements I. E. attached to the report. Figures for three tanks in the Merwara District, *viz.*, the Bulad new and old tanks and the Jalia new tank, and three tanks in the Ajmere District, *viz.*, the Bhir new tank, the Rajaosi tank, and the Ladpura new tank, have been furnished. There was no irrigation from the Chitar tank in the Merwara District and from Makrera new and old tanks in the Ajmere District.

9. The Report has been correctly prepared and the sketch maps of the Ajmere and Merwara Districts furnished.

ORDER—Ordered, that a copy of this Review be forwarded to the Agent to the Governor General and Chief Commissioner, Rajputana, for information.

Also that a copy of the Review and of the Report be forwarded to the Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department, for information.

Also that a copy of the Review and of the Report be forwarded to the Revenue and Agricultural Department, for information.

Also that the Review be published in the *Gazette of India*.

Ordered further, that a copy of this Review and of the Report be forwarded to Her Majesty's Secretary of State for India, for information.

TELEGRAPH.

The 18th January, 1894.

No. 28.—The Governor General in Council is pleased to order the following reversion in the Superior Establishment of the Indian Telegraph Department, with effect from the date specified :—

Name.	From	To	Date.
A. W. Foord	Superintendent, class V, 2nd grade, officiating.	Assistant Superintendent, Class VI, 1st grade.	29th December, 1893.

F. L. O'CALLAGHAN,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 20, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 4th November, 1893.

From the 18th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 11th November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,
Publisher, Gazette of India.
II A

GOVERNMENT OF INDIA,
DEPARTMENT OF REVENUE AND AGRICULTURE.

PATENTS.

Calcutta, the 18th January 1894.

NOTIFICATION.

No. 117 P.—Applications in respect of the under-mentioned inventions have been filed, during the week ending 13th January 1894, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888 :—

No. 11 of 1894.—Jean Alexander Lacôte, of 95 Boulevard Beaumarchais, Paris, in the Republic of France, Engineer, for improvements in machines for decorating ramie and other fibrous plants.

No. 12 of 1894.—Ann Ewin, wife of William B. Ewin, of 40 Dhe Sre-rampore Road, Entally, for refrigerator and heat retainer and safety can.

No. 13 of 1894.—William James Ritchie Simpson, Doctor of Medicine, and George Speirs Alexander Ranking, Doctor of Medicine, Surgeon-Major, Her Majesty's Indian Army, both of No. 3, Middleton Row, Calcutta, for improvements in or relating to boxes, safes and other receptacles for containing articles liable to injury from the effects of damp, or of fire or of both, or to undergo fermentation, putrefaction or decay from exposure to the air or to parts of any such receptacles to which by their special nature such improvements may be applicable.

No. 14 of 1894.—John Gwynne, Engineer of Hammersmith Iron Works, Hammersmith, in the County of Middlesex, England, for improvements in dredging apparatus.

No. 15 of 1894.—John Gwynne, Engineer of Hammersmith Iron Works, Hammersmith, in the County of Middlesex, England, for improvements in or applicable to dredging apparatus.

No. 16 of 1894.—James Robert Gorman, Engineer, residing at Vepery, Madras, for a Plan-Drawing instrument to be called "The Draughtsman."

No. 17 of 1894.—Elisha Gray, of Highland Park, Lake County, State of Illinois, United States of America, Professor of Physics, for improvements in Telautographs or Writing Telegraphs.

No. 18 of 1894.—Silvanus Phillips Thompson, Doctor of Science, of the Technical College, Finsbury, in the County of London, England, for improvements in devices for prevention of retardation in electric cables.

No. 118 P.—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Govern-

ments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh. A copy of every specification is open to public inspection, from 11 A. M. to 4 P. M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, in the Imperial Secretariat Buildings, Government Place, West, Calcutta, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 129 of 1893.—Peter Gendron, Manufacturer, of 1413, Walnut Street, in the City of Toledo, County of Lucas and State of Ohio, United States of America, for improvement in bicycles. (Filed 4th January 1894.)

No. 130 of 1893.—Ernest Guerbois, of Plaisance (Department of Loiret), France, Gentleman, for a new or improved device or apparatus for preventing the refilling of bottles. (Filed 4th January 1894.)

No. 134 of 1893.—Melvin Linwood Severy, Manufacturer, of 567, Tremont Street, Boston, in the County of Suffolk and Commonwealth of Massachusetts, United States of America, for apparatus for converting solar heat into continuous power. (Filed 4th January 1894.)

No. 146 of 1893.—George Edmund Donisthorpe of 12, Oat Lane, in the City of London, England, Merchant, and Taylor Burrows, of 88, Upper Kennington Lane, London, in the County of Surrey, England, Engineer, for improvements in machinery or apparatus for breaking, scutching, and decorticating flax, rhea (China grass), and similar fibres. (Filed 4th January 1894.)

No. 148 of 1893.—George Edmund Donisthorpe, of 46, Queen

Victoria Street, in the City of London, England, Merchant, and Taylor Burrows, of 88, Upper Kennington Lane, London, England, Engineer, for improved machine for scutching flax, hemp, rhea, jute, or other like fibrous stems or plants. (Filed 4th January 1894.)

No. 325 of 1893.—William Dundas Scott-Moncrieff, of 14, Victoria Street, Westminster, London, England, Engineer, for improvements in, or relating to, the treatment of sewage. (Filed 5th January 1894.)

No. 348 of 1893.—Pierre Aignau Moreau, of Meung-sur-Loire (Loiret), France, Marble-workman, for improvements in the manufacture of artificial marble. (Filed 5th January 1894.)

No. 349 of 1893.—Pierre Aignau Moreau of Meung-sur-Loire (Loiret), France, Marble-workman, for improvements in the production of ornamental stones artificially coloured. (Filed 5th January 1894.)

No. 350 of 1893.—Pierre Aignau Moreau, of Meung-sur-Loire (Loiret), France, Marble-workman, for the manufacture of variegated or veined artificial stone and imitations of natural marble. (Filed 5th January 1894.)

No. 119 P.—The fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each :—

No. 63 of 1888.—John Anderson, Railway Manager of Burnbank House, Oban, in the

County of Argyll, Scotland, for improvements in apparatus for ventilat-

ADMINISTRATOR GENERAL OF BENGAL.

Notice of Death sent to the Administrator General of Bengal under Section 64 of Act 11 of 1874.

Name of deceased.	Place of death.	Date of death.	By whom and when death reported.	REMARKS.
Mr. Chas. Hobson	Assensole	3rd December, 1893	District Judge, Burdwan, 13th December, 1893.	Intestate. The deceased was a fireman, East Indian Railway. No application for letters of administration.
Sergt Leonard Thomas Hoope.	Monywa, Upper Burma	19th November, 1893	District Judge, Lower Chindwin District, Upper Burma, 5th December, 1893.	No will left. The deceased was an overseer, Public Works Department. The widow of deceased has filed an application for letters of administration.
Mr. John Lewis	Presidency General Hospital.	15th September, 1893.	District Judge, 24-Pergunnahs, 12th December, 1893.	No will found. No application for letters of administration.
„ E. H. Brooks	Lahore	14th November, 1893	District Judge, Lahore, 14th December, 1893.	No will found. The deceased was a gate-sergeant watch and ward, Locomotive Department, North Western Railway. No application for letters of administration.
Dr. R. T. Darwin	Mergui	8th December, 1893	Registrar, Recorder's Court, Rangoon, 19th December, 1893.	No will found. The deceased was a Civil Surgeon. No application for letters of administration.
Mr. G. T. Irvine	Assensole	25th November, 1893	District Judge, Burdwan, 14th December, 1893.	Will left. The deceased was a driver, East Indian Railway. Widow of deceased has filed an application for probate of the will.
„ L. Nauzais	Bhagalpore	10th September, 1893.	District Judge, Bhagalpore, 22nd December, 1893.	Intestate. No application for letters of administration.
„ C. S. Blackwell	Rawalpindi	30th June, 1893	District Judge, Rawalpindi, 5th December, 1893.	No will left. The deceased was a driver, North Western Railway. No application for letters of administration.
„ A. W. Gantzer	On board the S. S. Goa.	21st November, 1893.	Deputy Commissioner, Shwebo, 11th December, 1893.	No will found. The deceased was a Sub-Engineer in the Public Works Department of the Shwebo Division. No application for letters of administration.
„ W. W. Turner	Simla	8th November, 1893	District Judge, Simla, 4th January, 1894.	No will found. The deceased was a clerk in the Public Works Department of the Government of India. No application for letters of administration.
„ William Cullin	Presidency General Hospital.	22nd November, 1893.	District Judge, 24-Pergunnahs, 6th January, 1894.	No will found. No application for letters of administration.

F. COLLIS-SANDES,

Offg. Administrator General of Bengal.

ADMINISTRATOR GENERAL'S OFFICE,
7, COUNCIL HOUSE STREET,
CALCUTTA;
The 19th January, 1894.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

(i) The undermentioned candidate has passed the examination for Honours in Law :—

Mukhopadhyay, Asutosh . . . Private Student

(ii) The undermentioned candidates have passed the Second L.M.S Examination :—

In alphabetical order.

Bandyopadhyay, Bipinbihari	. Medical College.
Chakrabarti, Chandrakanta	. Ditto.
Mukhopadhyay, Meghnath	. Ditto.
Sarkar, Amritlal	. Ditto.
Sen, Surendranath	. Ditto.

W. GRIFFITHS,
Registrar.

SENATE HOUSE,
The 15th January, 1894.

CALCUTTA UNIVERSITY.

NOTICE.

The practical examination in Physical Science at the ensuing B.A. Examination will be held at the Indian Association for the Cultivation of Science, 210, Bowbazar Street.

W. GRIFFITHS,
Registrar.

SENATE HOUSE,
The 15th January, 1894.

CALCUTTA UNIVERSITY.

NOTICE.

It is notified for general information that a Convocation of the University of Calcutta for conferring degrees will be held at the Senate House, College Square, on Saturday, the 3rd February, at 2:30 P.M.

Graduates of the University in academic costume are admissible on presenting themselves at the Senate House at 1 P.M.

W. GRIFFITHS,
Registrar.

SENATE HOUSE,
The 15th January, 1894.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Simla, the 16th January, 1894.

No. 3.—Third grade Assistant Surgeon Upendra Nath Chatterjee, of the Imperial list,

having passed the prescribed examination for advancement, is promoted to the second grade, with effect from the 6th November, 1893.

W. R. CLARK, M.B.,

*Offg. Secy. for Surgeon-General with the
Govt. of India.*

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 13th January, 1894.

No. 29.—Mr. N. U. K. Leslie, Assistant Superintendent, Class VII, 1st grade, is allowed furlough on medical certificate for one year, under Article 340(a) of the Civil Service Regulations, with effect from the forenoon of the 1st December, 1893.

The 16th January, 1894.

No. 30.—The following temporary promotion in the superior establishment of the Indian Telegraph Department is sanctioned, with effect from the 1st December, 1893 :—

Name.	From	To
C. W. Sowerby Coo	Assistant Superintendent, class VII, 1st grade.	Assistant Superintendent, class VI, 2nd grade.

W. R. BROOKE,

Director-General of Telegraphs.

SURVEY OF INDIA DEPARTMENT.

NOTIFICATION.

Calcutta, the 17th January, 1894.

No. 2.—Captain H. M. Jackson, R.E., Deputy Superintendent, 1st grade, having reported his return from Military duty in England on the forenoon of the 13th January, 1894, the following reversions are made, with effect from the same date :—

Captain S. G. Barrard, R.E., Officiating Deputy Superintendent, 1st grade, to revert to his substantive appointment of Deputy Superintendent, 2nd grade.

Mr. C. Wood, Officiating Deputy Superintendent, 2nd grade, to revert to his substantive appointment of Assistant Superintendent, 1st grade.

Mr. J. S. Pemberton, Officiating Assistant Superintendent, 1st grade, to revert to his substantive appointment of Assistant Superintendent, 2nd grade.

H. R. THUILLIER, Colonel, R.E.,

Surveyor-General of India.

AGENT TO THE GOVERNOR- GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 12th January, 1894.

No. 89-G.—The medical charge of the Detachment Erinpura Irregular Force at Mount Abu was transferred on the afternoon of the 11th October, 1893, from third class Hospital Assistant Ranchhodlall to first class Hospital Assistant Emamuddin, the date on which the latter took over charge of the Rajputana Agency Hospital from the former.

The 15th January, 1894.

No. 121-G.—With reference to Foreign Department Notification No. 2061-G., dated the 26th December, 1893, Surgeon-Captain H. R. Woolbert, M.B., Indian Medical Service (Bengal), assumed medical charge of the Deoli Irregular Force on the forenoon of the 29th idem, and of the Harowti and Tonk Agency on the afternoon of the 30th idem, from Surgeon-Captain J. Chaytor White, M.D., Indian Medical Service (Bengal).

By Order,

O. V. BOSANQUET,

First Asst. Agent to the Govr.-Genl., Rajputana.

THE RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 9th January, 1894.

No. 33.—Under section 3 (k) of the Excise Act, XXII of 1881, as applied to the Civil and Military Station of Bangalore, the Resident in Mysore is pleased to decide that for the purposes of that Act the "English brewed ale" manufactured by Messrs. Leishman & Co., of the Nilgiri Brewery, shall be deemed to be "Foreign fermented liquor."

C. W. RAVENSHAW,

First Assistant Resident.

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

ESTABLISHMENT.

Calcutta, the 16th January, 1894.

No. 2.—Mr. C. S. B. Sinclair, Assistant Examiner of Accounts, is transferred from the Office of the Examiner of Public Works Accounts, Central Provinces, to that of the Examiner of Accounts, North Western Railway.

R. G. MACDONALD,

Accountant General.

MEDICAL STORE DEPARTMENT.

NOTICE.

Sealed tenders, in duplicate, will be received by the Medical Store-keeper to Government, Western Circle, Mian Meer, up to the 15th February, 1894, for the supply of Bazar Medical Stores, Surgical Instruments, Appliances and Sundries, and also for the repair of Surgical Instruments, etc., to the Mian Mir Medical Store Depôt, from 1st April, 1894, to 31st March, 1895.

2. Tenders will only be received on printed forms, which can be obtained free of cost from this Office, and must be signed with the name and address of the tenderer in full in English.

3. Lists of the stores can be obtained free of cost on application to this Office, and tenders may be for the whole or any part of the requirement; the Medical Store keeper reserving the right, under the orders of the Surgeon-General with the Government of India, to accept the whole or any part of any tender, or to reject the whole without assigning any reasons.

4. Tenders must be accompanied by a Bank receipt for 5 per cent. of their total value as earnest money, which will be returned if the tender should be rejected; but in case of the Medical Store-keeper accepting, under the orders of the Surgeon-General with the Government of India, part of any tender only, and the tenderer failing to take up the contract, the whole earnest deposit will be confiscated.

5. Tenders not complying with these conditions will be rejected.

6. Rates are required for delivery at the Mian Mir Medical Store Depôt, but in the cases of tenderers from a distance sending their supplies by rail, and having no local agents, the Medical Store-keeper will take delivery at the Railway Station, Mian Mir West.

C. W. CALTHROP, M.D., *Surg.-Lt.-Col.,*
Medical Store-keeper to Government,
Western Circle.

MIAN MIR,
11th January, 1894.

CURRENCY NOTES.

The following Currency Note of the Calcutta Circle is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number; any other person claiming a right to it is warned to communicate at once with the undersigned:—

NOTE WHOLLY LOST OR DESTROYED.			
Regd. No.	No. of Note.	Value.	Name of Claimant.
		₹	
W 244 of 1893-94.	V-42-34790	100	Sri Nath Mondol, Mahanandakhally, P. O. Nowhatta, Rajshaye.
H. J. BRERETON, <i>Assistant Comptroller-General,</i> <i>In charge, Paper Currency.</i>			

CALCUTTA,
PAPER CURRENCY DEPARTMENT,
The 19th January, 1894.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 17th January, 1894.

No. 2.—Mr. F. G. Brook-Fox, Executive Engineer, 1st grade, is transferred from the East Coast Railway (Construction) to the North Western Railway.

W. S. S. BISSET, *Lt.-Col., R.E.,*
Offg. Director General.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 13th January, 1894.

No. 12586.—Lala Raj Narayan, Superintendent, Railway Mail Service, 4th grade, is granted privilege leave for three months from the 16th January, 1894, or from the date on which he may avail himself of it.

Mr. E. M. Duhan is appointed to act as Superintendent, Railway Mail Service, 4th grade, during the absence of Lala Raj Narayan, or until further orders.

The 16th January, 1894.

No. 12726.—Mr. J. R. Webster, Superintendent of Post Offices, 3rd grade, is granted an extension of privilege leave for one month from the 1st January, 1894.

The 18th January, 1894.

No. 12872.—Mr. H. C. Sheridan, Superintendent, Railway Mail Service, officiating in the 2nd grade, is granted privilege leave for 2 months and 11 days from the 24th December, 1893, and the following acting appointments are made during his absence, or until further orders:—

Mr. F. W. Tytler, Superintendent, Railway Mail Service, 3rd grade, to act in the 2nd grade.

Mr. A. J. Bray, Superintendent, Railway Mail Service, 4th grade, to act in the 3rd grade.

Mr. F. Faichnie to act as Superintendent, Railway Mail Service, 4th grade.

The 19th January, 1894.

No. 12882.—The following acting appointments are made from the 10th July, 1893, to the 9th January 1894:—

Mr. C. Allsop, Superintendent of Post Offices, 2nd grade, to act in the 1st grade.

Mr. W. O'Grady, Superintendent of Post Offices, 3rd grade, to act in the 2nd grade.

Babu Jadunath Banerji, Superintendent of Post Offices, 4th grade, to act in the 3rd grade.

[In supersession of this Office Notification No. 7045, dated the 8th September, 1893, published in the Gazette of India of the 9th September, 1893.]

No. 12900.—Mr. A. C. Firth, Superintendent of Post Offices officiating in the 2nd grade, is granted privilege leave for 2 months and 30

days from the 9th August, 1893, and the following acting appointments are made during his absence, or until further orders:—

Mr. C. Currie, Superintendent of Post Offices, 3rd grade, to act in the 2nd grade.

Mr. W. A. Roussac, Superintendent of Post Offices, 4th grade, to act in the 3rd grade.

Lala Dulamul to act as Superintendent of Post Offices 4th grade.

[In supersession of this Office Notification No. 6300, dated the 18th August, 1893, published in the Gazette of India of the 19th August, 1893.]

No. 12902.—Mr. W. O'Grady, Superintendent of Post Offices officiating in the 2nd grade, is granted privilege leave for 3 months from the 5th August, 1893, and the following acting appointments are made during his absence, or until further orders:—

Mr. A. C. Firth, Superintendent of Post Offices, 3rd grade, to act in the 2nd grade.

Mr. H. L. Duncan, Superintendent of Post Offices 4th grade, to act in the 3rd grade.

Saiyid Abdul Subhan to act as Superintendent of Post Offices, 4th grade, from the 13th August, 1893.

H. M. KISCH,

*Offg. Dir.-Genl. of the Post Office of India.**Unclaimed Letters held in the Calcutta General Post Office on 16th January, 1894.*

Agent for Hearson's Patent Champion Incubator.	East India Trading Coy.	Pittar, Miss M. Schade, F. Self, P.
Butlin, W.	Flemming, Miss.	Sewall, H. M.
Chapman, A. J.	Gibson, Peter.	St. Croix, Madame.
Croke, J.	Hunt, Stanley.	Stack, Miss (care of J. Stack).
Curry, W. E.	Ingles, P. S.	Sullivan, Harry.
Dignum, Oscar.	Levis, H. & Co.	Whitlaw & Co.
Dook & Co.	Macpherson, Mrs.	Woodyear, Mrs.
Duriah, Tom.	Newham, W. E.	
	Penney, W. H.	

Letters marked "Care of Post Office."

Aldridge, W. F.	Fleming, Sandford.	Oatridge, C.
Angel, Ida.	Foot, R. B.	Oewel, F. W.
Anderson, G. M.	Fox, B.	Olsson, F. J.
Auld, R. J.	Frank, Madame	Oppenheimer, Dr. H. S.
Aviet, G. C. E.	Rose.	O'Brien, J. A.
Bagneux, Viscount	Fraser, Mrs. A. J.	O'Reilly, Miss P.
Pierre de.	Frova, Carla.	Parkinson, H.
Baker, Lieut.	Gavine, Mrs.	Pallandt, Baroness de.
Bartholomew, F. M.	Griffin, F., Mr.	Pemberton, J. S. G.
Basten, N.	Hamnett, E. C.	Pemberton, J. S. S.
Bates, R. W.	Harter, Franz. H.	Platt, H. J. H.
Beatty, V. S.	Helm, E.	Price, Edwin.
Binback, J.	Heller, Max.	Rentiers, John B.
Bismark Bohlen	Henry, J.	Rentsch, Wm.
Graf, H.	Hilliard, Lt. M. A.	Rice, Cecil Spring.
Branton, J.	Himmelreich, Ernst.	Robertson, J. M.
Brian, Mrs. J. F.	Hinton, H.	Roper, E. W.
Broderick, L. St. J.	Hoffman, Josef.	Ross, John.
Broughton, Mrs.	Holmes, Miss M. J.	Ryder, Mrs. H.
Burt, Cecil.	Honiggor, Fritz.	Sage, Lomme Seon.
Campbell, Mrs. F. T.	Hoyles, H. W.	Sale, Geo. James.
Campbell, Rev. W. W.	Hughes, A. J.	Savielle, A. J.
	Ingram, J.	Scotland, W. A.
Carey, L. S. D.	Kalberer, L. L.	Slaven, C. E.
Carter, Miss.	Keay, Seymour.	Simmonds, Mrs. J. W.
Cartwright, W.	Kemp, Alfred.	Sherwood, Miss J.
Cavaigi, Giovanni	Kerry, H.	Spangen, Comte de.
Capitano.	King, H. T.	Staniland, Carl.
Cenac, Monsieur.	Kirkbride, Dr. J. J.	Stoeb, Mrs. H.
Chamberlain, Miss L.	Lang, A. H., Rev.	Stoddard, W. A.
Clarke, Rev. C. P.	LeMasse, Hugo.	Thomas, E. A.
Coqueval, Paul.	Lock, J. G. O.	Simon.
Cohe., J. E.	Mackay, Hector.	Thomson, Mrs. E.
Cole, J. R.	Mackenzie, Mrs. M. M.	Thornton, Mrs. E.
Cousins, Mrs. S.	M.	Trevison, R.
Crake, D. H.	Mackenzie, M. M.	Tulloch, Mrs.
Crake, L. H.	Malcolm, A.	Tundre, A.
Craven, J. A.	Mathews, Mrs. J. W.	Tyacke, Col. R.
Croucher, A. H.	McDonald, D. M. K.	Uebel, J.
Cuthbertson, W.	McCarthy, Florence.	Ufford, Charles.
Dalton, Dr. J. H. C.	McMullen, W. M.	Wallace, H.
DeCroz, Henry.	Madden, C. W.	Weissman, B.
Deighton, A.	Marshall, L. S.	West, W. W.
Dion, Mrs. N.	Matson, E.	White, Miss Hettie.
Dias, D.	Middleton, C. H., Miss.	Whitley, E. G.
Diriks, Ed.	Morris, Capt. R.	Whitfield, E. J.
Douglas, J. B.	Murray, C.	Wilson, Frank.
Driver, W. H. P.	Murray, Miss.	Williamson, Geo.
D'Arc, Geo.	Nebel, W. H.	K. Wright, Alfred.
D'Arc, Miss E.	Niclos, Miss L.	
Edds, Miss Mary.	Nicholls, F. G.	
Elmore, John S.	O'Connor, Miss	
Ewan, F. W.	O'Sullivan, Wm.	
Feeley, Kate, Miss.		

Desbruslais, Mr. Marinburk, J. Nikels, Monsieur.	<i>Registered Letters.</i>	
	Ross, Dr. A.	Sewall, H. M.
	Sewell, G.	Weissman, B.

Unclaimed Letters held in the Bombay General Post Office.

Ashley, Miss Maude.	Ives, R. J.	Ramdorh, R.
Archer & Co.	Jacob, Miss A.	Rubbrecht, Mario.
Bacon, Miss.	Joplin, Mrs. A.	Storr, C. L.
Black, Mrs.	Jehangir Cowasji.	Stuart, Mrs. M.
Broacha, Mr. A.	James, W. J.	Sattler, Christian.
Burn, Miss.	Koplin, Miss.	Simpson, J.
Burn, Miss Hilda.	Christine.	Spanion, Mrs. A.
Barker, D.	Katz.	Sharpe, F. S.
Brown, Mrs. G. J.	McArthur, J. H. S.	Sakolske, A.
Brandenburg, Anne E.	Muller, F. H. M.	Swan, R. L.
Brown, D. L.	Macduff, A.	Symes, Mrs. George.
Booth, Mrs. G. L.	Morris, Mrs.	Smith, Albert.
Bourelly, Mr. E.	Macpherson, Major	Snelling, T.
Borton.	T. R. M.	Small, Mrs.
Cheron, Tiberni.	Marsden, H. W.	Shamrow, M.
Challenger, Master	Michel, Charles.	Thomas, E. A.
H. L.	Newsom, C. M.	Simon.
Cosserat, A. W.	Nash, Mrs. A. E.	Thornton, John.
Dunning, Arthur.	O'Hearn, P.	Tomara, Madame
D'Souza, B. J.	Otto, J. E.	Olga.
Diamanti, Octave.	Penton, I.	Thornton, Lt.
Downie, Capt.	Paterson, A. R.	Thornton, G. B.
James.	Pritchard, Finlay.	Whitehead, Alfred.
Drage, R. P.	Pien, Joseph.	White, Chas. M. E.
Eohner, Miss Sophie.	Peiceval, K. Joyce.	Wilson, Alexander
Drewits, Mr. Hans.	Peech, W. H.	C.
Esevyr, Bombr.	Phillips, F. D.	Wardroper, Col.
Hall, Surg.-Capt.	Parker, Viscountess.	Warwick & Co.
G. E.	Prince, Pierre	Wingarten, Miss.
Habikosh, Capt.	D'Arenberg.	Winkler, C. I.
Hitchens, P.	Pascal, E. Miss.	(Madras Marine
Isaac, Miss.	Roper, E. W.	Dept.).
	Reevly, P.	

Unclaimed Letters held in the Barrackpore Post Office on the 8th January, 1894.

Nil.

The 20th January, 1894.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched
Egypt, Europe, America, Cape Colonies through United Kingdom.	24th Jan. 1894.	Per P. and O. Steamer from Bombay
Ditto (Book Post and Pattern Packets).	23rd "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China, and Japan.	3rd Feb.	Ditto.
Australia, New Zealand, and Tasmania.	3rd "	Ditto.
Australasian Colonies	26th Jan.	Via Bombay and Lutterlin.
Colombo	23rd "	Per P. & O. Str. Peshawur.
Straits, China, and Japan	30th "	Per Steamer Wingsang.
Rangoon and Moulmein	23rd "	Per Steamer Canara.
Rangoon, Moulmein, Penang, and Singapore.	27th "	Per Steamer Pentakota.
Akyab, Kyaukpyu, Sandoway, and Rangoon.	24th "	Per Steamer Kasara.
Port Blair	25th "	Per Steamer Shahjehan.

N.B.—The letter-box for inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely, after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

JOHN OWENS,
Presidency Postmaster, Calcutta.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, Major, S.E.,
Principal, Thomason College.

ELEPHANTS FOR SALE.

NOTICE.

For sale, four elephants, all valuable fine tusk-ers, as per following description:—

Name.	Age (probable).	Size.	Disposition or temper.
	Years.		
1. Bada Motiguz	50	9' 3"	Good.
2. Pown Guz	53	9' 3"	Good.
3. Jung Bahadur	53	9' 0"	Good.
4. Captain Gunning	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.

Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,

Conservator of Forests, Northern Circle.

CONSERVATOR'S OFFICE, NORTHERN CIRCLE,
MADRAS PRESIDENCY,
Visagapatam, 18th July, 1893.

REDUCTION IN PRICE OF CINCHONA FEBRIFUGE.

From 1st April, 1891, and until further orders, Cinchona Febrifuge can be purchased by all Government officers and by any one taking *ten pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates—four-ounce tin, *Rs 2-8*; eight-ounce tin, *Rs 5*; one pound tin, *Rs 10*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only* at the under-noted rates—per four-ounce tin, *Rs 3*; per eight-ounce tin, *Rs 6*; per pound tin, *Rs 12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

জ্বর সিন্‌কোনার মূল্য কম করণ ।

১৮৯১ সালের এপ্রেল মাসের ১লা তারিখ অবধি বাবৎ অস্ত্র আফ্রা না হয় তাবৎ কলিকাতার বোটানিকেল গার্ডেনের অর্থাৎ কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট গবর্নমেন্টের কর্তৃত্বাধীন এবং অপর কোন ব্যক্তি এক কালীন বৎস পৌণ্ড ১২ করিলে নিম্নলিখিত হিসাবে জ্বর সিন্‌কোনা পাইবেন অর্থাৎ চারি ওল টিন ২১০ টাকার, আট ওল টিন ৭, টাকার ও এক পৌণ্ড টিন ১০, টাকার পাইবেন। সর্ব সাধারণে কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট বগদ মূল দরে এই এই হিসাবে অর্থাৎ চারি ওল টিন ৩, টাকার, আট ওল টিন ৩, টাকার এবং এক পৌণ্ড টিন ১২, টাকার পাইতে পারিবেন। কলিকাতার প্রধান প্রধান ইউরোপীয় ও দেশীয় ঔষধ বিক্রেতাগণও এই ঔষধ বিক্রয় করিয়া থাকেন। উপরোক্ত হার ছাড়া চারি ওল টিনের ১০, আট ওল টিনের ১০ ও এক পৌণ্ড টিনের ১০ ডাক মাসুল দিতে হইবে।

PURE SULPHATE OF QUININE.

Manufactured at the Bengal Government Cinchona Plantation.

The price of this Quinine is as follows :—

1 Pound tin.	R 16, or, post free, R 16-12
1/2 " "	R 8, " R 8-8
1/4 " "	R 4, " R 4-8

Analysis shows this Quinine to be of the purest manufacture; and it is guaranteed to be free from wilful mixture with the inferior alkaloids Cinchonine and Cinchonidine. It is for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Seebpore, near Calcutta. It can be had either white or coloured pink.

বঙ্গদেশের গবর্নমেন্টের সিন্‌কোনা আবাদে প্রস্তুত বিশুদ্ধ কুইনাইন ।

এই কুইনাইনের নিম্নলিখিত মূল্য, যথা—

১ এক পৌণ্ড টিন	১৬ বা ডাকমাসুল বিনা ১৬।০০
১/২ আধ " "	৮ বা ডাকমাসুল বিনা ৮।০০
১/৪ শিকি " "	৪ বা ডাকমাসুল বিনা ৪।০০

পরীক্ষা করিয়া দেখা গিয়াছে যে এই কুইনাইন অতি বিশুদ্ধ এবং অত্যন্ত কঠোর। এবং ইহা যে সিন্‌কোনাইন ও সিন্‌কোনা কুইন নামক অপকৃষ্ট কারের সহিত ইচ্ছা পূর্বক বিশদ হয় তাহা তাহার পায়ালী বেঞ্জা বাহিতেছে। ইহা নগদ মূল্যে কেবল গবর্নমেন্টের কর্তৃত্বাধীন নিকট বিক্রয় করা যাইবে এবং কলিকাতার নিকটস্থ গবর্নমেন্টের কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট পাওয়া যাইতে পারিবে। ইহা শাদা বা পাটল বর্ণের পাওয়া যাইতে পারিবে।

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 20, 1894.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

*Result of Votes on the proposal submitted in
Circular No. 3, dated 22nd September, 1893.*

Subject.	Yes.	No.
Whether rule 55 shall be further amended as proposed in the circular providing for the calculation of additional pensions according to tables D and E on a 6 per cent. rate of interest, and in certain cases according to tables F and G on a 4 per cent. rate of interest.	688	66

By Order of the Directors,

W. H. RYLAND,
Secretary.

CALCUTTA,
The 2nd January, 1894.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 20, 1894.

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PART VI.

Abstract of the Proceedings of the Council of the Governor General of India,
assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25
VICT., CAP. 67, AND 55 AND 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 11th January 1894.

P R E S E N T :

His Excellency the Viceroy and Governor General of India, G.C.M.G.,
G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I.
His Excellency the Commander-in-Chief, K.C.B., G.C.I.E., V.C.
The Hon'ble Sir A. E. Miller, K.T., Q.C.
The Hon'ble Lieutenant-General H. Brackenbury, C.B., R.A.
The Hon'ble Sir C. B. Pritchard, K.C.I.E., C.S.I.
The Hon'ble J. Westland, C.S.I.
The Hon'ble Sir A. P. MacDonnell, K.C.S.I.
The Hon'ble Dr. Rashbehary Ghose.
The Hon'ble Fazulbhai Vishram.
The Hon'ble C. C. Stevens.
The Hon'ble J. Buckingham, C.I.E.
The Hon'ble A. S. Lethbridge, M.D., C.S.I.
The Hon'ble Gangadhar Rao Madhav Chitnavis.
The Hon'ble H. F. Clogstoun, C.S.I.
The Hon'ble W. Lee-Warner, C.S.I.
The Hon'ble P. Playfair.

QUESTION AND ANSWER.

The Hon'ble MR. FAZULBHAI VISHRAM asked :—

Whether the Government have any intention of imposing any import-duty
on silver, and, if not, whether they will make a public declaration of their inten-

tions in order to relieve the mercantile community of the great anxiety now prevailing amongst them.

The Hon'ble MR. WESTLAND replied :—

"The Government of India regret that it is impossible for them to make, at present, such a declaration as that which the Hon'ble Member's question suggests. They fully understand the anxiety of the mercantile community for information as to this most important subject.

"The commercial situation created by the closing of the mints is engaging their earnest attention, as well as that of Her Majesty's Government, with whom they have been in constant communication on the subject. All that the Government of India can now add is that it is impossible for them, under present circumstances, to make any announcement which would place it out of their power to propose an import-duty on silver if, and when, they consider it desirable to do so."

PRISONERS ACT, 1871, AMENDMENT BILL.

The Hon'ble SIR ALEXANDER MILLER moved that the Bill to amend the Prisoners Act, 1871, be referred to a Select Committee consisting of the Hon'ble Sir Antony MacDonnell, the Hon'ble Dr. Rashbehary Ghose, the Hon'ble Fazulbhai Vishram, the Hon'ble Dr. Lethbridge and the Mover. He said :—

"The Bill is a very short one, and its object is merely to amend, in some small particulars, which I explained at the time of the introduction of the measure, the Prisoners Act of 1871, which was found not to work satisfactorily in respect to some minor points. I do not think, therefore, that I need trouble the Council at this stage with any further explanation of them."

His Honour THE LIEUTENANT-GOVERNOR said :—"I trust I shall not be considered out of order if I express a hope that when this Bill is laid before the Select Committee it may be redrafted in such a way as to make it somewhat more intelligible to the public and to the officers who will have to act in accordance with its provisions. It is drafted in what I may call an allusive way. In section 16 of the Act, for instance, it is said that for the words 'acting under the authority' the words 'acting, whether within or without British India, under the general or special authority' shall be substituted; and in another case that for the first sixteen words of section 19 of the Act the following words shall be substituted.

"This form of drafting a Bill by reference to the original Act makes the Bill difficult to understand, and I would venture to suggest that it would be easier for persons who have to consider the Bill and afterwards to carry out the Act if the original sections could be printed with the words which it is proposed to substitute in italics so as to show exactly the purport and bearing of the alterations to be made."

The Hon'ble SIR ALEXANDER MILLER said :—"With reference to His Honour the Lieutenant-Governor's remarks I do not think there will be any difficulty whatever in printing alongside of the Bill the sections as they will stand with the alterations which it is proposed to make. That I think will answer the purpose he desires."

His Honour THE LIEUTENANT-GOVERNOR said :—"That will sufficiently answer the purpose."

The Motion was put and agreed to.

PRISONS ACT, 1870, AMENDMENT BILL.

The Hon'ble SIR ANTONY MACDONNELL moved for leave to introduce a Bill to amend the law relating to Prisons. He said :—

"My Lord, before asking Your Lordship to put to the Council the Motion which stands against my name, I wish, with your permission, to explain as briefly

as I can the reasons which have satisfied the Government of India that legislation on this important subject is desirable. It is known to the Council that in England, and in Europe generally, the ideas regarding prison discipline, which prevailed before the end of the last, and even at the beginning of the present, century, were very different from those which are generally accepted at the present day. Even in England, where humane views on the question made more rapid progress than elsewhere, the cause of prison reform, though urged with all the zeal of a Howard and an Elizabeth Fry, made but little way until this century had well begun. It is therefore not surprising that in matters of prison management and discipline India was, to say the least, as backward fifty years ago as England had been before the century had commenced. But in this, as in other matters, the administration of Lord William Bentinck was one of great reform and of greater hope. Until his time our penal system had continued to be largely fashioned on Muhammadan usage, corporal punishment being a principal means of punishing crime. By Regulation II of 1834, which abolished corporal punishment altogether, a response—in some respects an exaggerated response, as we have since found—was made to the growing humanitarian demands of the time, and a pledge was practically given that a system of prison discipline would be introduced which would be in harmony with those ideas on the subject that were daily finding wider acceptance in England. The first step, my Lord, in redemption of this pledge was taken two years later, and consisted in the appointment of the famous Committee on Prison Discipline, which was composed of the most distinguished Anglo-Indian statesmen and jurists of the day, including one of the foremost exponents of the liberal sentiments of the time, Mr. (afterwards Lord) Macaulay. The report which two years later the Committee presented was worthy of its authors, and remains the solid foundation of all later progress. Though earlier in point of publication, it is really the complement of those other two great works—the Penal Code and the Code of Criminal Procedure—with the first of which Lord Macaulay's name is also imperishably associated.

“The Committee reported in 1838 to the Governor General, Lord Auckland, the son of that Lord Auckland under whose auspices, and those of Mr. Justice Blackstone and Mr. Howard, the first step had been taken sixty years before towards the practical improvement of prison discipline in Great Britain. If, my Lord, the experience of half a century has not in every particular confirmed the forecasts of this admirable report, it has abundantly established the wisdom, expediency and humanity of its main recommendations, which, for the first time in an Eastern country, recognized the true principles of penal administration and of the philosophy and practice of punishment.

“The recommendations of the report of 1838 turned on the congregation in central prisons or penitentiaries of all prisoners sentenced to more than one year's imprisonment; on the retention in district jails of prisoners sentenced to lesser terms of seclusion; and on the provision of intra-mural labour and discipline of a reformatory as well as of a punitive character. To the success of this scheme the construction of central prisons, of which there were, I believe, none in the interior at that time, and of district prisons, of which there were not many worthy of the name, was essential, and this meant the expenditure of money for which the Government seems to have been as badly off fifty years ago as it unhappily is today. Lord Auckland's and Lord Ellenborough's Governments, therefore, did nothing but accept and approve the recommendations of the report, and it was not until Lord Dalhousie's time that progress was made with even its minor suggestions. During the memorable administration of Lord Dalhousie, much good was done here and there on the lines of the report by earnest and zealous men, notably by Mr. Woodcock in the North-Western Provinces; but, after all, their efforts were desultory, and the substantial effect of them will be understood from the following extract which I make from a minute on the subject of jail discipline in India, recorded by the Governor General, Sir John Lawrence, on the 3rd March, 1864:—

‘A period of twenty-six years has elapsed since the Prison Committee appointed by Lord William Bentinck submitted their report, in which the ends of the then existing system of jail management were exposed and certain reforms recommended and carried

out ; but it is generally admitted that the full measure of improvement contemplated by Lord William Bentinck, to which the Government was pledged by a legislative enactment (Regulation II, 1834), has never been carried out.

‘Although much good has been effected by the appointment of Inspectors of Prisons in the different Presidencies and Provinces, and though doubtless there has been a great amelioration of the condition of prisoners of all classes in this country, especially as regards food and clothing, yet still little progress has been made either towards the improvement of prisoners or prevention of crime, while the loss of life among all classes of those confined in jails continues year after year to be very great, amounting at present to 7 per cent.’

“As a proof of the great progress which has since been made in the sanitation of jails, I may say, by the way, that the mortality for the last year was 3·59 per cent., or about one-half the rate mentioned by Sir John Lawrence.

“Sir John Lawrence’s examination of the condition of jails in India led him to appoint the second Commission of Enquiry into jail management and discipline, and one of the points especially recommended to the Commission’s notice as deserving of particular attention was, to quote again the Governor General’s words, ‘the want of some settled principles which should be observed alike in every jail throughout the country.’

“The Report of the Commission of 1864, proceeding on the lines of the report of 1838, laid down a system of prison discipline which, though with many modifications and additions, may be said to be still in operation. The hope of the Commission was that each Local Government, while accepting the system in principle, might adapt it to local circumstances, so that there might be unity of purpose amid reasonable diversity of practice. But experience has shown that diversity in practice has gone far to obscure the unity of purpose. The Indian Penal Code is the uniform law of offences and punishments throughout British India, and it is obviously necessary and proper that the punishment inflicted under that Code should be uniformly enforced, so that a sentence of imprisonment should have the same meaning and effect in every Province and in every jail of the Empire. This was the goal at which Sir John Lawrence aimed, and which the Commission he appointed sought to reach. But they failed because the centrifugal tendencies established by local legislation were too strong for the centripetal force created by their rules. Each of the three great Provinces of Madras, Bombay and Bengal, having a local Legislative Council, provided itself with a local Act regulating jails, while an Act of this Council regulates the jails in those Provinces which have no Legislatures of their own. It naturally followed that jail administration developed on divergent lines in the great divisions of the Empire, while the co-ordinating authority of the Government of India—acting executively—was ineffective to control the divergence. No one, my Lord, is a stronger supporter of provincial decentralization than I am ; no one more fully accepts the policy with which the name of your lamented predecessor Lord Mayo is so closely identified, and of which we daily see the abundant fruit. But every rule has, it is said, its exception, and provincial legislation for jails forms one of the exceptions to the competency of Provincial Governments to do most things within their jurisdiction, and to do them well. There are, as I have said, four different Acts in operation connected with jails, and these Acts differ *inter se* in various important points. They differ as to the offences against jail discipline, enumerated in them ; they differ as to the punishments which might be inflicted for these offences ; and they differ as to the authorities competent to inflict these punishments. No wonder that in the several Provinces divergent systems of jail management have grown up whereby there has been, and is, a sacrifice of that uniform enforcement of sentences which effective penal administration requires. This defect was very clearly perceived so long ago as 1877 by the third Jail Commission, which was appointed by Lord Lytton’s Government ; and the remedy they proposed was the enactment of a prison law for the Empire which should secure that uniformity of system which was necessary to give (say) a sentence of six months’ rigorous imprisonment passed by a Magistrate in Madras or Bombay the same meaning as regards the community and the same effect as regards the individual prisoner as a sentence of six months’ rigorous imprison-

ment passed by a Magistrate in Bengal, the North-Western Provinces or the Punjab.

"The Commission's recommendations were at first well received by Lord Lytton's Government and a draft Bill was actually prepared in accordance with them. But circumstances were unfavourable to legislation, the matter was postponed, and for ten years longer the Government of India earnestly strove by executive orders to reduce to uniformity the divergent local practices, especially in matters of punishment and sanitation. I do not say that a considerable measure of success has not been secured. On the contrary, as much has been done perhaps as the nature of the case allowed. But the success attained in securing uniformity was insufficient, and at last, in 1888, the fourth Jail Commission, of which our hon'ble colleague Dr. Lethbridge was a member, was appointed by Lord Dufferin's Government to enquire into facts upon the spot and furnish the Governor General in Council, not merely with opinions, in which the Commissions of 1864 and 1877 had perhaps too largely dealt, but with an exhaustive statement of concrete examples illustrative of the defects to be found in the working of the existing systems. The object and scope of this, the last Jail Commission's, mandate will be perceived by the Council from the following passage which I quote from the Resolution appointing the Commission:—

'The administration of jails with respect to economy, sanitation and discipline has for many years received the careful attention of the Governor General in Council. Three Commissions (in 1836, 1864 and 1877) have, under the orders of the Government of India, considered and reported on the general principles which ought to be observed in the management of Indian jails. There is on the part of the Governor General in Council no wish to reconsider the principles so laid down, but an examination of the statistics of jails in different Provinces, and even of prisons in the same Province, shows that great diversity of practice exists in carrying the principles into effect. The Governor General in Council is not to be understood as advocating absolute uniformity of administration in all Provinces in connection with jail administration. He admits that local circumstances must always give rise to diversities of practice. But an examination of the provincial reports for some years satisfied him that the divergencies in regard to the cost of maintaining prisoners, in regard to their sanitary condition and in regard to discipline points to the existence of defects which it is desirable to remove. There being no longer any doubt regarding principle, and the question being one of practice, it appears to His Excellency in Council that improvement can best be effected by means of a careful and thorough examination of experts on the spot into the causes which operate in certain Provinces and certain jails to produce a variation, for example, in the death-rate ranging from 11 to 72 per mille of the average strength, a variation in the cost of maintenance of prisoners per head ranging from Rs. 44-11-7 to Rs. 91-2-10, and a variation in the ratios per cent. of punishment for offences against jail discipline ranging from 33 to 328.'

"Acting under these instructions the Jail Commission of 1888 visited the various Provinces and made a most exhaustive enquiry into all matters connected with jail administration, bringing out in great detail the points in which the practice of one Province differs from that of another. Their report has satisfied the Government of India—and this was also the opinion of the Commissioners themselves—that great divergencies exist where it is essential that uniformity should prevail, and that this uniformity cannot be secured without legislation and the enactment of a single Prisons Act for the whole Empire. In this view nearly all Local Governments have now concurred, and this concurrence is, I think, in itself a strong proof of the correctness of the conclusions at which your Excellency's Government had arrived. An amended and consolidated Prisons Bill for British India has, therefore, been prepared on the basis of the Commission's report, after a special and further examination of their recommendations in regard to jail offences and punishments by a Conference of experts on jail management from all Provinces, which was convened for the purpose in 1892. The Bill was then circulated to all Local Governments for consideration, and it has since been modified and amended in accordance with their criticisms. It is this Bill so modified and corrected that I have now the honour to ask for leave to introduce, and I trust that the Council is satisfied that all the care and deliberation which its great importance requires have been bestowed upon the preparatory and initial stages of the measure.

"My Lord, I wish now to say a few words on the Bill itself, which will be, I hope, in the hands of Hon'ble Members before the end of this week. In constructing the Bill the model of the existing law has been closely followed; indeed, the Bill retains the same classification of subjects, and the

same division into twelve chapters, as the Council will find in Act XXVI of 1870. The first chapter deals with definitions, and the Council will find that the definitions of the existing law have been considerably expanded with a view to meeting difficulties and solving doubts which have arisen in actual practice; but the only point in the chapter which I wish to mention now is the distinction drawn between a 'prison' and a 'subsidiary jail.' This distinction has been drawn with the object of enabling Local Governments to exempt from some of the more strict disciplinary provisions of the Bill those houses of detention which are situated not at the head-quarters of districts but at subdivisions and out-stations in which civil and unconvicted prisoners are detained pending trial, or in which persons convicted of trivial offences, and sentenced to not more than a month's imprisonment, are secluded. The distinction has been drawn in accordance with the following recommendation of the Jail Conference of 1892 :—

'We did not consider it desirable that the power of punishment conveyed by the Act should in all cases be bestowed on the Superintendents of subsidiary jails and of those of subordinate jails (especially of the lower class) in Bombay. These jails are often under the supervision of officers on very low pay and of limited experience, and we did not think it right to invest them with the same plenary powers of punishment as an officer in charge of a central jail may possess. We therefore propose to limit the original application of the Act to central, district and (in Bengal) intermediate jails, while empowering the Local Governments by rule to invest any or all officers in charge of subsidiary or subordinate jails with any or all of the powers of punishment conferred by the Act.'

"The distinction then is dictated by humane and prudential motives, and will, I hope, meet with the approval of the Council.

"The next nine chapters follow generally the existing law with such amplifications as experience has shewn to be necessary. They do not seem to me to raise any question of new principle on which it is necessary to remark at this stage. In many instances the additions or modifications are only on points of drafting.

"The most important changes in the law are embodied in Chapter XI. It is around these provisions that I expect discussion is most likely to arise, and I shall be pardoned if I dwell upon them for a few moments. Hitherto the tendency of opinion has been to relegate the definition of jail offences and the punishment they involve to rules made by the Executive Government in accordance with the Jail Act. There is much to be said for this way of dealing with the matter, and it will not, I believe, be possible to abandon it altogether. Remember that every breach of a jail regulation is a jail offence, and that it is impossible to foresee all the regulations which have to be observed in jails, and inexpedient to make legislation necessary for the purpose of adding to or modifying such regulations, which doubtless will change with time and place. Still it has been thought better to go as far as possible in the direction of limiting local discretion to create jail offences and of including in the law itself, at all events, the more important and serious of these offences. On this point then the Bill proposes to enlarge the Act of 1870 in one direction and to restrict its operation in another. We enlarge it by increasing the number of jail offences specifically mentioned in the law; and we restrict it by providing that, before disobedience of any jail regulation becomes punishable, the regulation shall have been sanctioned by the Governor General in Council. The regulations, involving penal consequences, will thus be as uniform for all Provinces as the law itself.

"That, my Lord, is the way the Bill deals with the definition of offences against jail discipline: it remains for me to say a word on the connected question of punishments. Hitherto there have been in use in jails, besides the punishment prescribed by law, other forms of punishment, consisting in the modification, to the disadvantage of the prisoner, of matters of discipline, or treatment left to the discretion of the jail authorities, such as loss of good-conduct marks, relegation to a disagreeable form of labour, modification in diet privileges, and so forth. The Government of India think it desirable, in order to prevent the introduction of objectionable forms of punishment and to secure the due record of all punishments of whatever nature, to specify exhaustively in the law all punishments which may be employed. The effect will be

to restrict the discretion and to define the authority of prison officers in regard to punishments in all Provinces, and thereby to produce uniformity in prison discipline.

"I shall not detain the Council with an examination of the various descriptions of punishment provided in the Bill. They have been devised with the object of increasing the irksomeness of prison life for unruly prisoners, while avoiding recourse to corporal punishment or reduction of diet, which the Government of India regard as extreme measures not to be ordinarily employed. But there is one punishment recognized in the Bill—the use of irons—which I do not wish to pass by without a word of explanation. At present it is only in the Lower Provinces of Bengal that jail authorities can impose irons as a punishment for breach of prison discipline. In all other Provinces the order of a Magistrate is necessary. The Government of India is of opinion that the Bengal system on this point is the preferable one. While there are strong objections to the unnecessary use of irons for purposes of safe custody—to fettering all prisoners as a safeguard against their escaping—the use of irons seems to the Government of India to be a suitable and humane kind of punishment for a large number of jail offences. The Government of India, as I have intimated, discourage, from motives of humanity, the frequent employment of corporal punishment in jails; and the objections to the frequent use of penal diet are obvious from a sanitary point of view. If recourse to these severe forms of punishment in ordinary cases of recusance is to be effectively discountenanced, it is all the more necessary to invest jail authorities with adequate means of coercion for the control of unruly and hardened criminals. It is to be remembered that the fetters and handcuffs to be used in Indian jails are not the manacles which melo-dramatic novelists depict or over-wrought philanthropists imagine—just as the solitary cells for which the Bill renews provision are not exactly reproductions of Venetian *oubliettes* or the dungeon of Bonnivard. The fetters to be used in our jails will be as to weight and form prescribed by rule made by the Governor General in Council; and their use will be made no more irksome than is necessary to deter from misconduct, and to obviate the employment of severer forms of punishment.

"In conclusion, I may add that the Bill in its last chapter confers a power on the Government of India to make rules for the management of jails on matters which cannot conveniently be dealt with by the law itself, and that a similar power is conferred on Local Governments in matters regarding which there is no important end to be gained by insisting on uniformity of procedure in all Provinces.

"Other provisions of the Bill deal with the matter of labour and of solitary confinement, but they raise no questions of principle which need be brought to notice on this occasion, and I therefore, my Lord, beg now to move that leave be given me to introduce the Bill."

The Motion was put and agreed to.

The Hon'ble SIR ANTONY MACDONNELL also introduced the Bill.

The Hon'ble SIR ANTONY MACDONNELL also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

REPEALING AND AMENDING BILL (BOMBAY).

The Hon'ble SIR ALEXANDER MILLER moved for leave to introduce a Bill to repeal certain obsolete enactments and to amend certain other enactments. He said:—

"The Bill is one of those which are commonly now known as a Repealing and Amending Bill, and deals only with certain obsolete matter affecting the Presidency of Bombay. It is now proposed to introduce it because the new edition of the Bombay Code is in preparation and it is thought neces-

sary to get rid of this obsolete matter before printing it. The Bill is approved by the Government of Bombay and is a purely formal one, so I do not think it necessary to trouble the Council further about it."

The Motion was put and agreed to.

The Hon'ble SIR ALEXANDER MILLER also introduced the Bill.

The Hon'ble SIR ALEXANDER MILLER also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English and in the Bombay Government Gazette in English and in such other languages as the Local Government thinks fit.

The Motion was put and agreed to.

The Council adjourned to Thursday, the 25th January 1894.

J. M. MACPHERSON,

CALCUTTA ;
The 19th January 1894. }

*Deputy Secretary to the Government of India,
Legislative Department.*



SUPPLEMENT TO
The Gazette of India.

No. 3.} CALCUTTA, SATURDAY, JANUARY 20, 1894.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislation Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

**Weather Review of India for the week ending on Saturday,
January 6th, 1894.**

Throughout the whole week unsettled weather has prevailed over North-Western and Central India. This unsettled weather was attributable to the cyclonic storm which advanced into North-West India from trans-Indus regions on the last day of the preceding week. It occasioned a brisk fall of the barometer over a large part of India on the 31st December 1893, produced cyclonic movements in the winds and gave rain to a considerable part of the country. After the 31st December the storm gradually filled up and the barometer rose steadily over North-West India, so that by the close of the week a large area of high pressure had been developed over the region previously occupied by the storm. Rain continued to fall over the north west and centre long after the storm itself had disappeared, and, indeed, did not wholly cease until the last day of the week. During the existence of the storm and for some days after its apparent dispersal, the sky remained more or less covered with cloud and this resulted in very high night temperatures. So marked was this that the mean temperature of the whole of India was generally excessive, though in most parts of the country the day temperatures were in defect.

The chart of December 31st, 1893, showed that the barometer was falling everywhere. The fall was greatest over North-West India and the cyclonic storm which lay over the western desert had developed considerably. Pressure

was highest in North-East India. The winds over a large part of the country were affected by the storm, but over the Bay the directions remained northerly. Rain had fallen over Baluchistan, Sind, Rajputana, and the Punjab as well as at all the hill stations. The heaviest amounts were 1·56 inch at Cherat 0·94 inch at Peshawar, 0·69 inch at Dera Ismail Khan, 0·67 inch at Karachi, and 0·45 inch at Khushab. On the morning of the 1st pressure was rising everywhere. The rise was greatest in the North-West so that, though pressure was still relatively low over the western desert, the cyclonic storm had almost disappeared. Pressure was highest all along the line of the Himalayas. The winds except over the Bay area were still largely affected by the low pressures in the North-West and rain was falling over a large part of North-West India as well as at several stations in the central parts of the country and in the Peninsula. Cuddalore had received 2·80 inches, Sialkote 2·72 inches, Colombo 1·96 inch, Murree 1·82 inch, Jhansi 1·64 inch, and Rawalpindi 1·29 inch. At some of the hill stations snow had occurred. On the 2nd the barometer was falling again except in Baluchistan, Sind, Guzerat, Khandesh, etc., and a very shallow depression had appeared over the north of the Punjab. The original depression had disappeared and readings decreased very slowly from a high pressure area in the north to a low pressure area in the south. The wind was very unsteady over North-West and Central India, but elsewhere the directions were fairly normal. Rain continued to fall over North-West and Central India and at one or two places in the Peninsula. Nellore had received 1·64 inch, Pachmari 1·03 inch, Rawalpindi 0·84 inch, Simla 0·71 inch and Murree 0·60 inch. Snow had again fallen at some of the hill stations. On the 3rd pressure was increasing over the western and decreasing over the eastern half of India. A large high pressure area overlay North-Western India with its centre over Eastern Rajputana while readings were lowest over Malabar and the south of the Bay. The winds were very variable. Rain continued to fall over the Punjab and the North-Western Provinces, and a few scattered showers were reported from the central parts of the country and the Peninsula. Umballa reported 0·88 inch, Khushab and Ludhiana 0·61 inch, and Chakrata 0·55 inch. The chart of the 4th showed that the distribution of pressure had become about normal though readings were lower than usual all over the country. Readings decreased from a high pressure area in the extreme north-west to a low pressure area over the south of the Bay. The winds were about normal, and the weather had cleared very considerably, though showers had occurred over the Punjab and Rajputana and at a few places in the Peninsula. On the 5th the barometer was rising almost everywhere. A large high pressure area overlay North-West India whence readings decreased and reached their minimum over the south of the Bay. Gradients were steeper than usual and the winds were fresh to strong in several places. Light showers had again been received at a few stations. The chart of the 5th showed that pressure was still rising almost everywhere and that the general distribution was unaltered. The wind directions were fairly normal. The weather had cleared completely from the disturbance at the beginning of the week and the sky was clear almost everywhere. One or two light showers had, however, been received during the preceding 24 hours.

Temperature.—The following table shows the variations of the mean temperature from the normal on each day of the week for the different provinces of India :—

Province.	DECEMBER 303	JANUARY 1894.						Mean variation of week.
	31st	1st.	2nd.	3rd.	4th.	5th.	6th.	
Burma	—0·2	—0·3	—0·6	—0·1	+0·1	+0·6	—0·1	—0·1
Bengal and Assam	+1·5	+2·3	+3·4	+3·2	+2·9	+0·7	—0·2	+2·0
North-Western Provinces and Oudh	+3·5	+4·0	+2·3	+2·8	+0·2	—1·2	—2·6	+1·3
Punjab	+4·7	+0·7	+1·6	+0·9	—3·1	—3·0	—3·0	—0·2
Bombay	—0·1	+1·4	—0·4	—0·4	—0·3	—1·7	—0·1	—0·2
Central Provinces and Berar	+3·5	+5·0	+3·7	+2·8	+0·8	+1·5	+1·2	+2·6
Central India and Guzerat	+6·3	+4·7	+2·7	+0·4	—1·4	—3·1	—4·3	+0·8
Sind and Rajputana	+5·7	+1·8	+1·0	—1·8	—1·5	—4·6	—4·2	—0·5
Madras	+1·0	+2·7	+3·0	+2·3	+1·9	+1·9	+1·8	+2·1
MEAN FOR WHOLE OF INDIA	+2·9	+2·5	+1·9	+1·1	0	—1·0	—1·3	+0·9

From the 31st December 1893 to the 3rd of January 1894 the mean temperature of the whole of India on each day was above the normal average. This excess was attributable to the exceptionally high night temperatures which resulted from the cloudy state of the sky due to the disturbed weather. By the 4th the disturbed weather was passing away, the nights became less warm and the mean temperature of India was exactly normal. On the 5th and 6th when the cloudy skies and disturbed weather had wholly disappeared temperature fell quickly and the mean on these two days was below the average.

Rain.—The information in the rainfall table at the close of the Summary shows, that the rainfall over India, due to the disturbed weather inaugurated by the storm which entered the North-West on December 30th, 1893, had been much more extensive and more heavy than for some weeks past. Burma, Bengal, Assam, and the west of the Peninsula had absolutely or practically no rainfall, but in all other parts of the country rain fell, though in many divisions the fall was only light. Thus the table shows that in seventeen of the rainfall divisions the average actual rainfall for the week was absolutely *nil*, in fifteen more it was less than one-tenth of an inch, in fifteen more it was over one-tenth of an inch but less than one inch, and in five it exceeded one inch. The heaviest rainfall occurred in the Punjab, the average actual fall for the week in the Punjab (north-west) having been 3 inches, in the Hill Districts 2·12 inches, in the South 1·76 inch, in the Submontane District 1·64 inch and in the centre 1·12 inch. In nearly all the divisions which received rain the fall was greater than usual, an excess being reported from no less than twenty-four out of the thirty-five divisions. The greatest excess was in the Punjab where in most divisions it exceeded one inch and in the case of the north-west division was as much as 2·79 inches.

As the present is the first week of a new rainfall period, the information given in the three concluding columns of the table is the same, only expressed in a different form, as that given in the first three columns.

The following are the heaviest totals received during the week, the amounts in some cases being remarkable :—

Division.	District.	Station.	Amount.
Punjab (South)	Ferozepore	Nathana	9'08 inches.
Do. (Central)	Lahore	Kasur	2'54 "
Do. (Submontane)	Gurdaspur	Shakargarh	4'21 "
Do. (Hills)	Kangra	Sudder	4'05 "
Do (North-West)	Gujranwalla	Ramnagar	5'84 "

PROVINCES.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 6TH JANUARY 1894.			RAINFALL DATA FROM 31ST DECEMBER TO 6TH JANUARY 1894.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, 31st De- cember to 6th Janu- ary.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0	0	0	0	0	0
	Lower Burma	0	0'04	—0'04	0	0'04	—100
	Central ditto	0	0'01	—0'01	0	0'01	—100
	Upper ditto	0	?	?	0	?	?
	Arakan	0	0'02	—0'02	0	0'02	—100
BENGAL AND ASSAM	Eastern Bengal	0	0'14	—0'14	0	0'14	—100
	Assam (Surma)	0	0'17	—0'17	0	0'17	—100
	Ditto (Brahmaputra)	0'02	0'15	—0'13	0'02	0'15	—87
	Deltaic Bengal	0	0'11	—0'11	0	0'11	—100
	Central ditto	0	0'07	—0'07	0	0'07	—100
	North ditto	0	0'03	—0'03	0	0'03	—100
	Orissa	0'01	0'04	—0'03	0'01	0'04	—75
	Chota Nagpur	0	0'09	—0'09	0	0'09	—100
	Bihar (South)	0	0'05	—0'05	0	0'05	—100
	Ditto (North)	0	0'00	—0'00	0	0'00	—100
NORTH-WESTERN PROVINCES AND ODDH.	North-Western Provinces (East).	0'03	0'04	—0'01	0'03	0'04	—25
	North-Western Provinces (Submontane) (a).	0	0'06	—0'06	0	0'06	—100
	Oudh (South)	0'24	0'06	+0'18	0'24	0'06	+300
	Ditto (North)	0'06	0'03	+0'03	0'06	0'03	+100
	North-Western Provinces (Central).	0'61	0'08	+0'53	0'61	0'03	+663
	North-Western Provinces (West).	0'73	0'07	+0'66	0'73	0'07	+943
	North-Western Provinces (Submontane) (b).	0'43	0'18	+0'25	0'43	0'18	+139
PUNJAB	Punjab (South)	1'76	0'05	+1'71	1'76	0'05	+342
	Ditto (Central)	1'12	0'05	+1'07	1'12	0'05	+2,140
	Ditto (Submontane)	1'64	0'19	+1'45	1'64	0'19	+703
	Ditto (Hill Districts)	2'12	0'30	+1'82	2'12	0'30	+607
	Ditto (North-West	3'00	0'21	+2'79	3'00	0'21	+1,329
	Ditto (West)	0'47	0'07	+0'40	0'47	0'07	+571
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0'06	0'09	—0'03	0'06	0'09	—33
	Madras (South Central)	0'11	0'12	—0'01	0'11	0'12	—8
	Coorg	0	0'09	—0'09	0	0'09	—100
	Mysore	0	0'03	—0'03	0	0'03	—100
	Konkan	0'01	0'04	—0'03	0'01	0'04	—75
	Bombay-Deccan	0'02	0'03	—0'02	0'01	0'03	—07
	Hyderabad (North) . . . . .	...	...	...	...	...	...
	Khandesh	0'02	0'05	—0'03	0'02	0'05	—60
CENTRAL PROVIN- CES AND BERAR.	Berar	0'11	0'17	—0'06	0'11	0'17	—35
	Central Provinces (West).	0'08	0'07	+0'01	0'08	0'07	+14
	Ditto ditto (Central)	0'30	0'07	+0'23	0'30	0'07	+329
	Ditto ditto (East)	0'03	0'07	—0'04	0'03	0'07	—57
BOMBAY (NORTH)	Guzerat	0'02	0	+0'02	0'02	0	0
	Kathiawar	0'01	0	+0'01	0'01	0	0
	Sind	0'26	0'02	+0'24	0'26	0'02	+1,200
RAJPUTANA AND CENTRAL INDIA.	Central India (East).	0'25	0'03	+0'22	0'25	0'03	+733
	Rajputana (East), Central India (West).	0'50	0'02	+0'54	0'50	0'02	+2,700
	Rajputana (West)	0'70	0'03	+0'67	0'70	0'03	+2,233
	East Coast (North)	0'14	0'04	+0'10	0'14	0'04	+250
MADRAS	Ditto (ditto) (a)	0	0'07	—0'07	0	0'07	—100
	Hyderabad (South)	0'06	0'03	+0'03	0'06	0'03	+100
	Madras (Central)	0'04	0'01	+0'03	0'04	0'01	+300
	East Coast (Central)	0'60	0'08	+0'52	0'60	0'08	+050
	Ditto (South)	0'33	0'23	+0'10	0'33	0'23	+44
	Madras (South)	0'03	0'20	—0'17	0'03	0'20	—85

W. L. DALLAS,
Assistant Meteorological Reporter to the
Government of India.

Simla, the 11th January 1894.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 13th January.*—Rainfall fair in Tanjore, light in South Arcot and Madras, and scattered showers in Vizagapatam, North Arcot, Trichinopoly, and the Nilgiris. Sowings still continue in parts. Standing crops generally good. The harvests of the early crop continue with fair to average outturn. Pasture and fodder sufficient. Condition of cattle good. Prices continue falling slightly in most districts.

Bombay.—*For week ending 17th January.*—Slight rain in Karachi. Standing crops withering for want of moisture or damaged by insects, rats, excessive cold, or blight in parts of four districts; prospects otherwise good. Sowing of late crops progressing in three, and reaping of early or late crops in five, districts. Lands being prepared for next season in four districts. Cotton-picking continues in five districts. Fodder sufficient except in one district, and agricultural stock good. Prices steady except in three districts.

Bengal.—*For week ending 13th January.*—Fine dry weather prevailed throughout the week. The winter rice harvest is almost over, and the outturn is satisfactory on the whole. The spring crops are doing well, but require rain in parts. Oilseeds, pulses and potatoes are being harvested in some districts. Sugarcane-pressing is in progress. Poppy prospects are good. In Monghyr caterpillars are doing some damage to the plants. Tobacco is a promising crop, as also *ganja* in the Rajshahi district. No important change in the price of common rice is reported. Cattle are in good condition, and the supply of fodder and water is sufficient. The following figures show the number of persons on relief works and in receipt of gratuitous relief during the week. FARIDPUR (MADARIPUR SUB-DIVISION). *Relief-works*, 1,250 men, against 676 men and children in the preceding week. *Gratuitous relief*, 12 men, 80 women and 53 children, total 145, against 307 in the previous week. BACKERGUNGE (SADAR AND PIROJPUR SUB-DIVISIONS): *Gratuitous relief*, 103 men, 436 women and 663 children, total 1,202, against 1,925 in the previous week.

North-Western Provinces and Oudh.—*For week ending 17th January.*—Weather seasonable. Spring crops flourishing. Poppy healthy. Irrigation and sugarcane-pressing continue. Prospects favourable. Supplies abundant. Prices almost stationary.

Punjab.—*For week ending 17th January.*—Rain has fallen in six districts. Harvesting of autumn crops and sowings of spring crops over. Standing crops are generally in good condition, also the poppy crop in Lahore. The crops are reported to have been injured by field rats in parts of Lahore. Condition of cattle good, and fodder is sufficient all over the province. The prospects of the harvest for the province at present are good. Prices falling in three districts, rising in one, stationary elsewhere.

Central Provinces.—*For week ending 17th January.*—Weather generally clear and cold. Wheat and linseed being injured by blight and by insects in parts of several districts; otherwise prospects continue generally fair. Fodder and water-supply sufficient. Prices of wheat and gram have risen in one district; stationary elsewhere.

Burma.—*For week ending 13th January.*—No rain has fallen. Reaping and threshing in progress in Lower Burma. No change in crop prospects. In Upper Burma reaping of wet-weather paddy completed in four districts and progressing in others. Ploughing for dry-weather paddy continues and planting of other crops in progress. Water sufficient. The price of paddy is steady in ten districts, but there is a considerable fall in Bassein and Amherst, and a large rise in Sandoway. In Upper Burma prices are steady in thirteen districts, and have fallen in three others.

Assam.—*For week ending 16th January.*—Weather seasonable. Reaping of late rice nearly finished. Prospects good. Fodder and water sufficient. Condition of cattle good.

Mysore and Coorg.—*For week ending 17th January.*—**MYSORE:** Standing crops in good condition. Prospects good. Prices fallen in three districts.

COORG: Picking of coffee and reaping of rice in progress. Fodder and water sufficient for cattle. Slight fall in prices.

Berar and Hyderabad.—*For week ending 17th January.*—**BERAR:** Weather clear and cool. Picking of cotton finished in the Wun district. Harvesting of *jowar* (*Sorghum vulgare*) in progress. Spring crops in Balapur not in good condition. Wheat damaged in Melghat by recent rainfall. Fodder and water sufficient. Prices stationary.

HYDERABAD: No rain during the week. Sowing of hot-weather crops continues. Spring crops in good condition. Prices stationary.

Central India.—*For week ending 17th January.*—No rain fell during the week. Spring operations in progress in all parts. Crops being irrigated in Bundelkhand. Condition of standing crops, agricultural stock, and pasturage generally in good condition. Prices of food-grains falling in Western Malwa; steady in other parts. Condition of opium crop generally good.

Rajputana.—*For week ending 17th January.*—Slight rain in Harowti and Bikaner. Agricultural operations and standing crops satisfactory. Prospects generally good. Pasturage or fodder sufficient. Prices fallen in three States, risen in two, and steady elsewhere.

Kashmir.—*For week ending 16th January.*—Rain fell in the Muzaffarabad district during the week. Prices stationary.

Nepal.—*For week ending 13th January.*—Weather fine. Prospects normal.

E. C. BUCK,
Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first nine months of the official year 1893-94, and of the twenty-two preceding years.
(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE NINE MONTHS, APRIL TO DECEMBER.										TOTAL BRITISH INDIA.										YEAR.	
	BOMBAY.				SINDH.			MADRAS.			BURMA.				TOTAL BRITISH INDIA.							
	On Imports.	On other Imports.	On Exports.	Total Revenue.	On Imports.	On other Imports.	On Exports.	Total Revenue.	On Imports.	On other Imports.	On Exports.	Total Revenue.	On Imports.	On other Imports.	On Exports.	Total Revenue.	On Imports.	On other Imports.	On Exports.	Total Revenue.		
1871-72	7.65	55.99	16.59	80.23	41.77	3.10	5.00	33.67	3.10	41.77	93	93	1.38	3.24	2.66	8.92	9.93	21.51	17.11	17.11	43.78	1,63.86
1872-73	9.08	52.55	18.12	79.75	38.35	2.59	3.93	31.83	2.59	38.35	81	92	1.62	3.35	2.88	8.68	7.96	19.52	28.04	28.04	52.60	1,69.01
1873-74	7.79	51.64	14.08	73.51	41.18	2.64	4.51	34.03	2.64	41.18	90	77	90	2.57	2.70	10.24	9.87	22.81	22.25	22.25	43.90	1,62.32
1874-75	8.85	58.68	11.14	78.67	42.97	3.01	4.97	34.99	3.01	42.97	86	63	110	2.59	2.71	10.17	9.64	22.52	19.24	19.24	36.11	1,65.99
1875-76	9.37	57.45	11.65	78.47	39.27	3.77	4.95	36.55	3.77	39.27	97	79	102	2.78	3.15	10.41	8.60	22.16	25.89	25.89	44.39	1,68.57
1876-77	9.65	49.49	10.93	70.07	38.27	83	6.18	31.46	83	38.27	116	58	20	1.94	4.11	9.06	5.63	18.80	20.53	20.53	31.18	1,49.61
1877-78	10.71	59.44	13.04	83.19	41.03	77	6.31	35.95	77	41.03	149	70	34	2.51	4.06	6.58	1.54	12.18	18.39	18.39	25.84	1,59.30
1878-79	9.68	49.72	11.62	71.02	41.08	1.54	6.28	33.26	1.54	41.08	142	44	19	2.05	4.03	6.81	3.39	14.23	25.32	25.32	32.07	1,53.70
1879-80	9.04	46.91	7.68	63.63	37.25	1.46	7.04	28.75	1.46	37.25	240	55	19	3.14	3.90	6.93	5.28	16.11	27.98	27.98	32.61	1,48.11
1880-81	9.73	45.62	9.27	64.62	49.11	1.77	6.35	40.93	1.77	49.11	339	86	18	4.43	3.92	7.93	5.89	17.80	31.32	31.32	38.98	1,67.28
1881-82	9.61	40.83	11.24	61.68	43.72	1.21	7.13	35.08	1.21	43.72	283	97	26	4.06	3.66	7.24	3.63	14.53	36.35	36.35	41.72	1,60.34
1882-83	10.40	11	11.91	22.42	7.47	1.15	7.36	1.04	1.15	7.47	259	3	44	3.06	4.04	2	2.88	6.94	36.02	46.61	46.61	75.91
1883-84	10.45	22	12.98	23.65	9.45	1.03	7.96	41	1.03	9.45	264	4	38	3.06	3.73	7	3.83	7.68	27.85	40.29	40.29	71.69
1884-85	9.13	26	8.16	17.55	9.42	33	7.70	33	1.39	9.42	287	5	43	3.35	3.37	4	3.78	7.39	21.78	29.83	29.83	59.49
1885-86	9.73	22	16.08	20.03	10.13	88	8.90	40	88	10.13	317	5	59	3.81	3.65	8	2.72	6.45	30.09	39.67	39.67	70.56
1886-87	9.79	37	8.08	18.24	10.47	1.05	9.00	42	1.05	10.47	382	9	70	4.61	4.64	13	3.96	8.73	28.37	35.65	35.65	70.42
1887-88	9.52	38	10.72	20.62	12.41	1.38	10.63	40	1.38	12.41	361	6	59	4.26	7.48	6	3.26	10.80	28.83	38.09	38.09	76.92
1888-89	11.04	4.85	10.63	26.52	15.02	1.10	10.88	3.04	1.10	15.02	383	65	33	4.81	7.74	71	3.74	12.19	22.00	30.71	30.71	80.54
1889-90	10.70	6.97	8.39	26.06	15.37	1.34	11.61	2.42	1.34	15.37	409	51	45	5.05	7.60	58	5.09	13.27	33.15	40.26	40.26	92.90
1890-91	12.08	6.86	11.75	30.69	17.22	1.22	12.71	3.29	1.22	17.22	460	81	59	6.00	8.40	82	3.38	12.60	43.01	52.64	52.64	1,09.52
1891-92	11.75	8.14	12.39	32.28	16.61	93	12.27	3.41	93	16.61	442	65	52	5.59	7.70	83	2.73	11.26	35.96	45.25	45.25	1,01.70
1892-93	12.75	8.62	11.00	32.37	17.82	1.51	12.64	3.67	1.51	17.82	427	40	57	5.24	7.67	33	3.19	11.19	29.39	38.23	38.23	96.01
1893-94	11.03	9.74	10.12	31.79	20.10	1.30	13.11	5.69	1.30	20.10	412	80	40	5.32	7.09	97	3.65	11.71	30.16	59.75	59.75	99.08

* The amount refunded was greater than the duty collected.

GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

ANNUAL REPORT ON THE OPERATIONS OF THE SAVINGS BANKS IN INDIA DURING
THE YEAR 1892-93.

No. 267A., dated Calcutta, the 16th January, 1894.

ORDER—By the Government of India, Finance and Commerce Department.

READ—

Report by the Comptroller and Auditor General on the Operations of the Savings Banks in India for the year 1892-93.

No. 31, dated Calcutta, the 29th December, 1893.

From—The Comptroller and Auditor General,

To—The Secretary to the Government of India, Finance and Commerce Department.

I have the honour to forward, for submission to Government, my Annual Report on the operations of the Savings Banks in India during the year 1892-93.

2. The Report relates not only to Government Savings Banks proper which are open to the public, such as the Presidency and Post Office Banks, but also to those banks which are open only to non-commissioned officers and privates of British Regiments and to certain "Service Institutions," somewhat of the nature of Savings Banks which have been established for the benefit of non-pensionable servants of State Railways, and Officers of the Public Works and Telegraph Departments.

3. I enclose the usual Statements, marked I to VII, containing the accounts and statistics for the year.

4. The principal features of the returns are shown in the following table which also compares them with those of the previous year:—

DESCRIPTION OF BANKS.	BANKS.		DEPOSITORS.		INTERST EARNED.		BALANCE.		NOMINAL VALUE OF GOVERNMENT PROMISSORY NOTES.		AVERAGE OF DEPOSITOR'S BALANCE.	
	Num-ber.	Increase + or Decrease—over previous year.	Num-ber.	Increase + or Decrease—over previous year.	Amount.	Increase + or Decrease—over previous year.	Amount.	Increase + or Decrease—over previous year.	Balance of Government Promissory Notes held for depositors.	Net purchased or received + sold or returned—during the year.	Amount.	Increase + or Decrease—
Presidency, Calcutta . .	1	...	10,968	—94	8,618	+2,187	25,64,981	+64,927	30,200	+300	233	+7
„ Madras . .	1	...	2,843	—116	18,387	+524	5,46,656	—4,652	18,000	+2,000	192	+6
„ Bombay . .	1	...	25,714	+590	2,84,320	+15,097	70,64,201	+4,03,611	9,900	...	309	+0
Railway	10	—2	14,115	+510	1,72,218	+19,456	50,18,524	+4,20,364	...	—1,000	355	+18
Civil Engineers' Provident Fund	1	...	623	+24	83,726	+13,451	23,02,464	+3,44,841	...	...	3,695	+427
Military	172	—3	13,247	+1,207	48,389	—318	11,63,645	+60,750	...	...	87	—5
Post Office	6,408	—44	5,10,967	+57,514	26,94,091	+2,85,185	7,81,87,727	+75,94,568	3,97,400	+29,200	150	—2
TOTAL . .	6,594	—48	5,88,477	+59,725	31,90,751	+3,33,682	9,77,48,198	+88,84,479	4,55,500	+30,500	...	...

5. On the 31st March 1893 there were 6,594 Government Savings Banks in India, containing 5,88,477 accounts which earned interest from Government to the amount of ₹33,90,751 and held balances aggregating ₹9,77,48,198 exclusive of Government Securities held on behalf of the depositors to the nominal value of ₹4,55,500.

6. These banks are mainly Post Office Banks, the working of which has already been reported upon by the Director General of the Post Office, and it is necessary here to mention only such details in respect of the other banks as may seem worthy of notice.

7. The Presidency Savings Banks have been practically stationary for some years past, Bombay showing a slight tendency to expansion, and Calcutta and Madras to decline. This feature recurs in the returns of the present year. During the past five years the depositors in these banks as a whole have increased by only about 1 per cent. and their balances have decreased by nearly 5 per cent., while in the same period in the case of the Post Office Banks the depositors have been about doubled and the balances have increased by 55 per cent.

8. The Military Banks which have also declined during the past few years show an increase this year in depositors and in the closing balance. But the variations are not considerable.

9. The balances of the Service Institutions proper are from the nature of the case gradually increasing from year to year. Their balances now aggregate over 73 lakhs.

10. Excluding these last, the Savings Bank balances which are held practically at call amount to about nine crores, and they are yearly increasing by very considerable amounts.

11. My ledgers relating to the Civil Engineers' Provident Fund have been agreed with the accounts kept by the Examiner of Accounts, Military Works, but the Finance and Revenue Accounts are not finally closed and the figures for the year 1892-93 are subject to revision.

Statement I.

Number of Working Banks and of the Depositors therein on the 31st March 1893.

BANKS.	NUMBER OF WORKING BANKS.		NUMBER OF DEPOSITORS.		Increase (+) or Decrease (—) in number of Depositors.	AVERAGE NUMBER OF DEPOSITORS PER BANK.	
	1892.	1893.	1892.	1893.		1892.	1893.
BANKS OPEN TO THE PUBLIC—							
Presidency Banks—							
Calcutta	1	1	11,062	10,968	—94	...	...
Madras	1	1	2,959	2,843	—116	...	...
Bombay	1	1	25,124	25,714	+590	...	...
Post Office Banks	6,452	6,408	463,453	520,967	+57,514	72	81
TOTAL	6,455	6,411	502,598	560,492	+57,894	...	...
SERVICE INSTITUTIONS—							
State Railway Provident Institutions	11	10	13,605	14,115	+510	1,236	1,411
Civil Engineers' Provident Fund	1	1	599	623	+24	...	...
Military Banks	175	172	11,950	13,247	+1,297	68	77
TOTAL	187	183	26,154	27,985	+1,831	...	...
GRAND TOTAL	6,642	6,594	528,752	588,477	+59,725	...	...

Number of Depositors in the several classes of Banks from 1881-82 to 1892-93.

BANKS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
BANKS OPEN TO THE PUBLIC—												
Presidency Banks—												
Calcutta	11,063	21,850	11,912	12,016	11,546	11,155	10,881	10,931	10,862	11,065	11,062	10,968
Madras	15,187	10,997	10,826	10,267	9,386	3,358	3,152	3,091	2,975	2,901	2,959	2,843
Bombay	42,206	43,145	46,120	48,535	48,428	26,700	25,061	25,230	25,062	25,008	25,124	25,714
Post Office Banks . . . . .	...	39,121	84,848	122,599	155,009	219,010	261,157	311,001	358,272	408,544	463,453	520,967
District Banks	21,880	21,972	22,661	23,695	10,618	168	...	...	...	...	...	...
TOTAL	90,336	127,085	176,367	217,112	234,987	260,391	300,251	350,253	397,171	447,518	502,598	560,192
SERVICE INSTITUTIONS—												
State Railway Provident Institutions	6,331	6,956	6,625	8,972	11,638	12,168	12,848	14,372	14,598	14,151	13,605	14,115
Civil Engineers' Provident Fund . . . . .	...	...	...	233	313	380	465	500	532	559	599	623
Military Banks	18,161	13,557	20,447	16,100	15,518	16,151	18,303	18,142	19,504	13,101	11,950	13,247
TOTAL	24,492	20,513	27,072	25,305	27,469	28,699	31,616	33,014	34,634	27,811	26,154	27,985
GRAND TOTAL	114,828	147,598	203,439	242,417	262,456	289,090	331,867	383,267	431,805	475,329	528,752	588,477

Deposits (including Interest), Withdrawals and Balances in the several classes of Savings Banks from 1859-60 to 1892-93 (in thousand of Rupees)
as entered in the Finance and Revenue Accounts.

Years.	DEPOSITS.						WITHDRAWALS.						BALANCE.															
	PRESIDENCY BANKS.			District Banks.	Post Office Banks.	State Rail-way Provident Institutions.	Civil Engi-neers' Provident Fund.	Military Banks.	TOTAL.	PRESIDENCY BANKS.			District Banks.	Post Office Banks.	State Rail-way Provident Institutions.	Civil Engi-neers' Provident Fund.	Military Banks.	TOTAL.										
	Cal-cutta.	Mad-ras.	Bom-bay.							Cal-cutta.	Mad-ras.	Bom-bay.																
1859-60.	8,15	8,75	11,05	...	...	...	...	11,04	38,99	25,11	7,71	11,83	...	...	...	...	...	15,62	60,27	6,78	13,36	19,18	...	...	...	...	17,72*	57,04*
1860-61.	8,19	7,52	69	...	...	...	...	16,36	32,76	6,40	8,69	3,64	...	...	...	...	...	12,46	31,19	8,57	12,19	16,23	...	...	...	...	25,38*	62,37*
1861-62.	7,00	7,01	5,73	...	...	...	...	13,71	33,45	7,02	6,82	5,27	...	...	...	...	...	15,80	34,91	8,55	12,38	16,69	...	...	...	...	23,29	60,91
1862-63.	8,26	6,25	2,25	...	...	...	...	15,79	32,55	6,74	5,97	...	...	...	...	...	...	15,11	27,82	10,07	12,66	18,94	...	...	...	...	23,97	65,64
1863-64.	7,27	4,34	...	...	...	...	...	13,14	24,75	8,09	4,87	93	...	...	...	...	...	12,29	26,18	9,25	12,13	18,01	...	...	...	...	24,82	64,21
1864-65.	6,85	4,36	7,25	...	...	...	...	15,17	33,63	7,19	4,91	6,59	...	...	...	...	...	17,54	36,23	8,91	11,58	18,67	...	...	...	...	22,45	61,61
1865-66.	8,21	5,02	9,02	...	...	...	...	15,79	38,04	7,61	4,20	6,36	...	...	...	...	...	18,10	36,27	9,51	12,40	21,33	...	...	...	...	20,14	63,38
1866-67.	11,20	6,18	14,35	...	...	...	...	12,71	44,44	8,83	4,76	5,84	...	...	...	...	...	14,35	33,78	11,88	13,82	29,84	...	...	...	...	18,50	74,04
1867-68.	15,38	7,40	13,21	...	...	...	...	18,72	54,91	10,70	5,58	8,12	...	...	...	...	...	16,33	40,73	16,76	15,64	34,93	...	...	...	...	20,89	88,22
1868-69.	21,92	8,96	14,97	...	...	...	...	18,51	64,36	14,65	6,82	11,51	...	...	...	...	...	18,47	51,45	24,03	17,78	38,39	...	...	...	...	20,93	1,01,13
1869-70.	22,95	9,58	16,89	...	...	...	...	17,08	66,50	20,40	8,63	12,85	...	...	...	...	...	17,65	59,53	26,58	18,73	42,43	...	...	...	...	20,36	1,08,10
1870-71.	22,39	9,02	19,79	1,76	...	...	...	14,45	67,41	19,82	8,94	13,96	28	...	...	...	...	17,51	60,51	29,15	18,81	48,26	1,48	...	...	...	17,30	1,15,00
1871-72.	24,01	10,41	21,74	4,22	...	...	...	14,66	75,04	21,48	8,13	15,21	1,62	...	...	...	...	13,46	59,90	31,68	21,09	54,79	4,08	...	...	...	18,50	1,30,14
1872-73.	27,61	10,91	28,90	5,95	...	...	...	16,53	89,90	23,28	9,20	16,44	2,60	...	...	...	...	14,24	65,76	36,01	22,80	67,25	7,43	...	...	...	20,79	1,54,28
1873-74.	25,97	13,07	54,20	7,99	...	...	...	16,50	1,17,73	27,88	12,81	32,38	3,90	...	...	...	...	14,89	91,86	31,10	29,97	89,07	11,52	...	...	...	22,40	1,80,15
1874-75.	13,30	9,23	22,32	10,33	...	...	...	17,91	73,09	17,43	9,62	22,79	5,51	...	...	...	...	16,75	72,10	29,97	22,67	88,60	16,34	...	...	...	23,56	1,81,14
1875-76.	12,45	8,69	23,23	10,95	...	...	...	18,43	73,75	14,51	7,92	17,97	6,54	...	...	...	...	18,39	65,34	27,91	23,43	93,86	20,75	...	...	...	23,60	1,89,55
1876-77.	12,29	8,93	21,87	11,27	...	...	...	17,43	71,79	13,56	8,80	19,70	7,85	...	...	...	...	17,81	67,72	26,64	23,56	96,03	24,17	...	...	...	23,22	1,93,62
1877-78.	11,48	9,04	19,02	14,98	...	...	...	18,04	72,56	12,55	8,22	23,72	11,44	...	...	...	...	17,71	73,64	25,57	24,38	91,33	27,71	...	...	...	23,55	1,92,54
1878-79.	10,70	8,90	16,67	13,68	...	...	...	17,84	67,79	11,61	10,39	19,40	9,28	...	...	...	...	18,41	69,09	24,66	22,89	88,60	32,11	...	...	...	22,98	1,91,24
1879-80.	15,99	10,73	20,38	21,78	...	...	...	21,66	99,62	12,38	8,73	11,27	10,26	...	...	...	...	19,88	62,57	28,27	24,89	1,06,71	43,63	...	...	...	24,76	2,28,99
1880-81.	24,79	18,70	70,06	59,38	...	...	...	28,39	2,04,48	17,74	11,46	21,66	32,66	...	...	...	...	27,21	1,11,40	35,32	32,13	1,55,11	70,35	...	...	...	25,94	3,21,37
1881-82.	20,48	14,62	62,04	39,71	...	...	...	22,71	1,64,39	21,06	13,95	53,48	37,44	...	...	...	...	30,28	1,58,49	34,74	32,80	1,63,67	72,62	...	...	...	18,37	3,27,27
1882-83.	19,23	10,89	54,21	36,02	...	...	...	17,35	1,86,23	20,72	14,34	44,12	35,34	...	...	...	...	18,89	1,51,86	33,25	29,35	1,73,76	73,30	...	...	...	16,83	3,61,64
1883-84.	17,16	11,66	55,16	34,00	...	...	...	16,39	2,45,54	20,97	12,79	58,13	34,58	...	...	...	...	18,92	2,06,59	29,44	28,22	1,70,79	72,72	...	...	...	14,30	4,00,59
1884-85.	16,82	11,43	53,41	25,04	...	...	...	11,86	3,09,21	17,50	12,10	49,92	32,45	...	...	...	...	11,50	2,41,09	28,76	27,55	1,74,28	75,31	...	...	...	14,66	4,68,71
1885-86.	15,73	10,22	49,94	28,13	...	...	...	2,22	3,77,22	16,47	11,59	60,12	73,92	...	...	...	...	3	3,37,81	28,02	26,18	1,64,10	29,52	...	...	...	13,87	5,08,12
1886-87.	13,05	3,67	28,10	67	...	...	...	2,22	5,39,93	14,31	21,77	1,10,73	30,20	...	...	...	...	34	4,61,53	26,76	8,08	81,47	...	...	...	...	14,08	5,79,52
1887-88.	13,77	3,06	26,52	56	...	...	...	2,22	4,65,48	12,95	3,27	27,14	55	...	...	...	...	37	3,77,45	27,58	7,87	80,85	...	...	...	...	14,74	6,67,55
1888-89.	13,79	3,23	27,94	...	...	...	...	3,43	5,31,71	14,39	3,88	26,92	...	...	...	...	...	45	4,37,01	26,98	7,22	8,87	...	...	...	...	13,53	7,62,25
1889-90.	7,23	1,82	14,94	...	...	...	...	3,43	4,07,62	11,50	3,18	23,37	...	...	...	...	...	88	4,16,69	23,31	5,85	73,44	...	...	...	...	14,20	7,53,18
1890-91.	8,08	1,79	15,80	...	...	...	...	3,43	3,44,38	7,75	2,37	16,58	...	...	...	...	...	1,03	2,91,24	23,64	5,27	72,66	...	...	...	...	12,53	8,06,22
1891-92.	8,55	2,34	17,19	...	...	...	...	3,94	3,80,37	7,19	2,10	14,44	...	...	...	...	...	68	2,97,06	25,00	5,51	75,61	...	...	...	...	11,03	8,88,63
1892-93 †	7,87	1,96	18,87	...	...	...	...	4,22	5,03,50	7,22	2,01	14,83	...	...	...	...	...	78	4,14,63	25,65	5,46	79,64	...	...	...	...	23,02	9,77,48

† The Finance and Revenue Accounts are not yet closed and these figures are subject to revision.

* Include balances transferred from the War Office.

Statement III.

Classification of Depositors in the Presidency and Post Office Banks, State Railway Provident Institutions, and Civil Engineers' Provident Fund, according to their professions, on the 31st March 1893.

	CLASS I, PROFESSIONAL.		Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite or Non- productive.	Total.
	A Having fixed incomes.	B Having variable incomes.						
BANKS OPEN TO THE PUBLIC.								
Presidency Banks	12,873	1,666	2,289	2,365	109	1,472	18,751	39,525
Post Office Banks	1,53,167	39,928	75,219	21,408	6,957	15,087	2 09,201	5,20,967
SERVICE INSTITUTIONS.								
State Railway Provident Institutions	13,452	61	272	330	...	...	...	14,115
Civil Engineers' Provident Fund	623	...	...	...	...	...	...	623
Military Banks . . . . .	...	...	13,247	...	...	...	...	13,247
TOTAL { 1892-93	1,80,115	41,655	91,027	24,103	7,066	16,559	2,27,952	5,88,477
1891-92	1,72,290	41,871	77,950	22,318	6,761	13,407	1,94,155	5,28,752
INCREASE IN 1892-93	7,825	—216	13,077	1,785	305	3,152	33,797	59,725
Percentage of each class in—								
Presidency Banks	32.6	4.2	5.8	5.9	.2	3.8	47.5	100
Post Office Banks	29.5	7.7	14.4	4.1	1.3	2.9	40.1	100
State Railway Provident Institutions	95.3	.5	1.9	2.3	...	...	..	100
Civil Engineers' Provident Fund	100	...	...	...	...	...	...	100
Military Banks . . . . .	...	...	100	...	...	...	...	100
All Banks taken together	30.6	7.07	15.5	4.09	1.2	2.8	38.8	100

Statement IV.

Interest earned during 1891-92 and 1892-93 and the Balances held at the close of each year.

	INTEREST EARNED IN		BALANCE HELD AT CLOSE OF		Increase (+) or Decrease (—).	AVERAGE BALANCE IN EACH BANK		AVERAGE BALANCE AT CRE- DIT OF EACH DEPOSITOR.	
	1891-92.	1892-93.	Increase (+) or Decrease (—).	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
	R	R	R	R	R	R	R	R	R
BANKS OPEN TO THE PUBLIC—									
Presidency Banks—									
Calcutta	87,331	89,618	+ 2,287	24,99,984	25,64,981	24,99,984	25,64,981	226	233
Madras	17,863	18,387	+ 524	5,51,308	5,46,656	5,51,308	5,46,656	186	192
Bombay	2,69,223	2,84,320	+ 15,097	75,60,590	79,64,201	75,60,590	79,64,201	500	309
TOTAL	3,74,417	3,92,325	+ 17,908	1,06,11,882	1,10,75,838	...	...	...	...
Post Office Banks	24,08,908	26,94,993	+ 2,85,185	7,05,93,159	7,81,87,727	10,941	12,201	152	150
SERVICE INSTITUTIONS —									
State Railway Provident Institutions	1,52,762	1,72,218	+ 19,456	45,98,160	50,18,524	4,17,596	5,01,852	337	355
Civil Engineers' Provident Fund	70,275	83,726	+ 13,451	19,57,623	23,02,464	19,57,623	23,02,464	3,268	3,695
Military Banks—									
Bengal	29,155	28,451	— 704	6,63,727	7,03,641	6,089	6,765	77	73
Madras	10,168	10,401	+ 233	2,29,061	2,14,140	7,389	6,692	114	126
Bombay	9,384	9,537	+ 153	2,10,107	2,45,864	6,003	6,829	149	130
TOTAL	48,707	48,389	— 318	11,72,895	11,63,645	...	...	...	...
GRAND TOTAL	30,55,069	33,90,751	3,35,682	8,88,63,719*	9,77,48,198	...	...	...	...

* These figures which agree with the Finance and Revenue Accounts differ from those of last year owing to corrections since made.

Statement VI.

Government Promissory Notes purchased, received, and sold or returned on account of Savings Banks' Depositors.

	NOTES PURCHASED FOR DEPOSITORS.						NOTES RECEIVED FROM DEPOSITORS.						NOTES SOLD OR RETURNED.						NOTES REMAINING IN CUSTODY OF THE CONTROLLER GENERAL AND THE ACCOUNTANT GENERAL, BOMBAY.						
	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	
BANKS OPEN TO THE PUBLIC—																									
Presidency Banks—																									
Calcutta	28,900	21,800	24,000	6,400	600	1,500	500	100	...	...	10,000	...	28,000	8,500	28,100	12,500	500	1,200	16,100	16,600	30,000	25,900	19,800	29,900	30,200
Madras	1,000	8,500	16,500	15,000	23,000	(a) 9,000	...	...	...	...	...	...	...	...	13,000	28,000	7,000	(a) 7,000	...	1,000	9,500	13,000	...	16,000	(a) 18,000
Bombay	12,300	3,800	8,500	3,300	1,000	3,500	2,000	500	14,900	...	...	...	13,500	4,000	14,000	3,300	6,000	3,500	18,300	19,100	19,400	28,800	(c) 9,900	(b) 9,900	
Post Office Banks	333,300	355,000	526,800	226,200	108,900	262,100	14,400	14,300	10,900	16,200	13,400	8,300	319,800	371,500	502,700	315,300	120,700	211,200	378,800	406,700	404,500	439,500	366,600	368,200	397,400
SERVICE INSTITUTIONS—																									
State Railway Provident Institutions	19,200	9,000	20,200	200	...	...	...	...	...	...	...	...	11,000	3,400	21,700	15,700	...	1,000	4,200	12,400	18,000	16,500	1,000	1,000	...
TOTAL	394,700	398,100	596,000	251,100	133,500	276,100	16,900	14,900	25,800	16,200	23,400	8,300	373,200	387,400	579,500	374,800	134,200	253,900	417,400	455,800	481,400	523,700	416,200	425,000	455,500

(a) Non-transferable Treasury Notes on account of Regimental Cart Funds. (b) In custody of Accountant General, Bombay. (c) Rs.13,900 included in last year's Report owing to an error since corrected.

Statement VII.

Particulars by Provinces of Presidency and Post Office Savings Banks combined on the 31st March 1893.

	CLASSIFICATION OF DEPOSITORS.						INTEREST EARNED, IN		BALANCE HELD AT CLOSE OF	
	Class I, Professional.		Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite or Non-productive.	TOTAL.	1891-92.	1892-93.
	A Having fixed Incomes.	B Having variable Incomes.							R	R
India	6,729	1,368	5,464	814	39	965	8,316	23,695	1,41,831	1,57,882
Central Provinces	4,601	727	2,053	306	62	359	4,502	12,610	58,184	66,176
Burma	4,238	607	10,142	763	37	1,123	3,820	20,730	68,675	81,711
Assam	3,503	959	2,031	260	121	266	3,693	10,832	53,353	57,581
Bengal	48,836	15,465	14,196	5,543	3,186	3,558	77,126	167,910	6,72,694	7,45,998
North-Western Provinces and Oudh	17,422	5,106	12,398	1,643	552	1,011	18,526	56,658	2,60,595	2,86,570
Punjab	11,367	2,460	8,362	1,053	187	941	11,568	35,938	2,13,922	2,34,149
Berar	2,049	333	585	156	87	123	1,974	5,307	27,177	27,127
Madras	28,747	6,624	9,545	5,661	1,980	3,087	29,040	84,684	2,45,063	2,72,518
Bombay	38,548	7,945	12,732	7,574	815	5,126	69,389	142,129	10,42,617	11,57,691
TOTAL	166,040	41,594	77,508	23,773	7,066	16,559	227,953	560,493	27,84,111	30,87,403
									8,12,05,041	8,92,61,093

ORDERED, that the Report and the Statements be published in the *Gazette of India* for general information.

J. F. FINLAY,

Secretary to the Government of India.

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

Nothing for publication.

PART V.—Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22:—

Report of the Select Committee on the Bill to amend the Land Acquisition Act, 1890, and Bill as amended.

PART VI.—Abstract of the Proceedings of the Council of the Government of India assembled for the purpose of making Laws and Regulations on the 11th January, 1894:—

Nothing for publication.

SUPPLEMENT NO. 4.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 26th January 1894.

With reference to paragraphs 2 and 3 of the Home Department Notification of 25th January 1894, it is notified that Gentlemen entitled to the Private Entrée at Government House will enter by the South-West Gate, alight at the South Entrance, and proceed through Government House to the top of the Grand Staircase.

The carriages of Gentlemen (except such as have the Private Entrée) will enter by the North-East Gate, set down at the Grand Staircase, and pass out by the North-West Gate.

The Public Gates of Government House compound will be closed at 8-20 A. M., Calcutta time, after which no carriages will be allowed to enter the compound till after the departure of the Marquess of Lansdowne.

After the assumption of the Office of Viceroy and Governor-General of India by the Right Honourable the Earl of Elgin, His Excellency the Marquess of Lansdowne will leave Government House for Prinsep's Ghât *en route* for England at 9-15 A. M. (Calcutta time), on Saturday, the 27th January 1894.

The *cortège* will pass out by the North-East Gate, Government Place East, past Hardinge Statue, South of the Eden Gardens and along the Strand Road.

By Command,

WILLIAM BERESFORD, *Colonel,*

Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Calcutta. the 26th January, 1894.

No. 5.—The following Statute is published for general information:—

THE EAST INDIA LOAN ACT, 1893.

[56 & 57 VICT., c. 70.]

An Act to enable the Secretary of State in Council of India to raise Money in the United Kingdom for the Service of the Government of India, and for other purposes relating thereto.

21st December, 1893.

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the East India Loan Act, 1893.
2. In this Act the expression "Secretary of State" means the Secretary of State in Council of India, unless the context otherwise requires.
3. It shall be lawful for the Secretary of State, at any time or times, to raise in the United Kingdom, for the service of the Government of India, any sum or sums of money not exceeding in the whole ten millions of pounds sterling; such sum or sums to be raised by the creation and issue of bonds, debentures, bills, or capital stock bearing interest, or partly by one of such modes, and partly by another or others.
4. All bonds issued under the authority of this Act may be issued under the hands of two Members of the Council of India, and countersigned by the Secretary of State for India, or one of his Under Secretaries, or his Assistant Under Secretary, and shall be for such respective amounts, payable after such notice, and at such rate or rates of interest, as the said Secretary of State may think fit.
5. All debentures and bills to be issued by the Secretary of State under the authority of this or any previous Act of Parliament, instead of being signed by two Members of the Council

of India and countersigned, shall bear the name of one of the Under Secretaries of State for India for the time being, and that name may be impressed or affixed by machinery or otherwise in such manner as the Secretary of State may from time to time direct.

6. All debentures issued under the authority of this Act may be issued for such respective amounts, and at such rate or rates of interest, as the Secretary of State may think fit, and shall be issued at or for such prices, and on such terms, as may be determined by the Secretary of State.

7. All debentures issued under the authority of this Act shall be paid off at par at a time or times to be mentioned in such debentures respectively; and the interest on all such debentures shall be paid on such days as shall be mentioned therein; and the principal moneys and interest secured by such debentures shall be payable either at the treasury of the Secretary of State in London or at the Bank of England.

8. The debentures issued under the authority of this Act, and all right to and in respect of the principal and interest moneys secured thereby, shall be transferable by the delivery of such debentures or, at the discretion of the Secretary of State, by deed; provided that the coupons for interest annexed to any debenture issued under the authority of this Act shall pass by delivery.

9. All bills issued under the authority of this Act may be issued for such respective amounts as the Secretary of State may think fit, and shall be issued at or for such prices, and on such terms, as may be determined by the Secretary of State.

10. A bill issued under the authority of this Act shall be a bill for the payment of the principal sum named therein at the date therein mentioned, so that the date be not more than twelve months from the date of the bill; and the principal sum secured by such bill shall be payable either at the treasury of the Secretary of State in London or at the Bank of England. Interest shall be payable in respect of such bill at such rate and in such manner as the Secretary of State may determine.

11. Any capital stock created under the authority of this Act shall bear such rate of interest as the Secretary of State may think fit; and such capital stock may be issued on such terms as may be determined by the Secretary

of State; and any such capital stock may bear interest during such period, and be paid off at par at such time, as the Secretary of State may prescribe previously to the issue of such capital stock.

12. In case of the creation and issue of any such capital stock there shall be kept, either at the office of the Secretary of State in London, or at the Bank of England, books wherein entries shall be made of the said capital stock, and wherein all assignments or transfers of the same, or any part thereof, shall be entered and registered, and shall be signed by the parties making such assignments or transfers, or, if such parties be absent, by his, her, or their attorney or attorneys thereunto lawfully authorised by writing under his, her, or their hands and seals, to be attested by two or more credible witnesses; and the person or persons to whom such transfer or transfers shall be made may respectively underwrite his, her, or their acceptance thereof, and no other mode of assigning or transferring the said capital stock or any part thereof, or any interest therein, shall be good and available in law, and no stamp duties whatsoever shall be charged on the said transfers or any of them.

13. The whole amount of the principal moneys to be charged on the revenues of India under this Act shall not exceed ten millions of pounds sterling.

14. Upon or for the repayment of any principal moneys secured under the authority of this Act, the Secretary of State may at any time borrow or raise, by all or any of the modes aforesaid, all or any part of the amount of principal money repaid or to be repaid, and so from time to time as all or any part of any principal moneys under this Act may require to be repaid, but the amount so to be charged on the revenues of India shall not in any case exceed the principal moneys required to be repaid.

15. All bonds, debentures, and bills issued under this Act, and the principal moneys and interest thereby secured, and all capital stock issued under this Act, and the interest thereon, shall be charged on and payable out of the revenues of India, in like manner as other liabilities incurred on account of the Government of India.

16. The provisions contained in section four of the Act fifth and sixth William the Fourth, chapter sixty-four, with respect to the composition and agreement for the payment by the East India Company of an annual sum in lieu of stamp duties on their bonds, and the exemption of their bonds from stamp duties, shall be applicable with respect to the bonds, debentures, and bills to be issued by the Secretary of State under the authority of this or any previous Act, as if such provisions were here and there repeated and re-enacted with reference thereto.

17. All provisions now in force in anywise relating to the offence of forging or altering, or offering, uttering, disposing of, or putting off knowing the same to be forged or altered, any East India bond, with intent to defraud, shall extend and be applicable to and in respect of any bond, debenture, or bill issued under the authority of this Act.

18. This Act shall not prejudice or affect any power of raising or borrowing money vest-

ed in the said Secretary of State at the time of passing thereof.

19. Any capital stock created under this Act shall be deemed to be India stock within the Act of the twenty-sixth and twenty-seventh Victoria, chapter seventy-three, anything in the said Act to the contrary notwithstanding.

20. Notwithstanding anything to the contrary in the Acts thirty-sixth Victoria, chapter thirty-two, fortieth and forty-first Victoria, chapter fifty-one, and forty-second and forty-third Victoria, chapter sixty, the whole or any part of the moneys which by those Acts respectively the Secretary of State is authorised to borrow, may be raised by the creation of capital stock bearing interest, as well as by any of the other means therein respectively mentioned.

21. The expression public stocks and funds in section seven of the Married Women's Property Act, 1882, shall, as from the commencement of that Act, be deemed to have included and shall include any capital stock issued by the Secretary of State under the authority of Act of Parliament and charged on the revenues of India.

S. HARVEY JAMES,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 25th January, 1894.

No. 122.—The Right Honourable Victor-Alexander Bruce, Earl of Elgin and Kincardine, P.C., LL.D., Lord Bruce of Kinloss and Lord Bruce of Torry, in the Kingdom of Scotland, and Baron Elgin, of Elgin, in the United Kingdom, appointed by the Queen-Empress to be Her Imperial Majesty's Viceroy and Governor General of India, arrived by the East Indian Railway at Howrah at 5 P.M. (Calcutta time) this day, attended by his personal staff and an Aide-de-Camp to the Viceroy. The Earl of Elgin was received at the Howrah Railway Station by the Secretaries to the Government of India, the Military Secretary and Aides-de-Camp to the Viceroy, the Commissioner of Burdwan, one of the Secretaries to the Government of Bengal, the Brigadier-General Commanding the Presidency District with the District Staff, the Commissioner of Police, Calcutta, the Chairman of the Commissioners of Calcutta, the Sheriff of Calcutta and the Magistrate of Howrah. The Earl of Elgin then proceeded to Government House, where he was received by His Excellency the Viceroy and Governor General, His Honour the Lieutenant-Governor of Bengal, and the Members of the Governor General's Council.

2 At 8.30 A.M. (Calcutta time) on the 27th instant the Right Honourable the Earl of Elgin, accompanied by the Members of the Governor General's Council, will proceed from the Throne

Room to the Council Chamber in Government House, where His Lordship's Commission from Her Majesty the Queen-Empress will be read by the Home Secretary.

3. A Royal Salute will then be fired from the ramparts of Fort William in honour of the Earl of Elgin on his assumption of the office of Viceroy and Governor General of India.

A Guard of Honour of British Infantry and a Guard of Honour of the Administrative Battalion, Presidency Volunteers, will be drawn up opposite the grand entrance of Government House.

All Officers of Government stationed at Calcutta will be in attendance at Government House upon the occasion. Consular Officers and other Representatives of Foreign Governments at Calcutta and non-official gentlemen are invited to be present on the grand staircase.

Full dress will be worn by Civil and Military Officers, and morning dress by gentlemen not entitled to wear uniform.

The 27th January, 1894.

No. 176.—His Excellency the Marquess of Lansdowne will leave Government House *en route* for England at 9-15 A.M. on Saturday, the 27th instant. His Lordship will embark with his suite from Prinsep's Ghât on board the R.I.M.S. *Warren Hastings*.

His Excellency the Viceroy and Governor General desires that the same honours which were accorded to himself upon his recent arrival in Calcutta shall be paid to the Marquess of Lansdowne upon the occasion of His Lordship's leaving Calcutta after resigning the office of Viceroy and Governor General of India.

A Guard of Honour of British Infantry and a Guard of Honour of the Administrative Battalion, Presidency Volunteers, will be drawn up opposite the grand entrance of Government House. A Guard of Honour of Native Infantry will be drawn up opposite Prinsep's Ghât.

The line of route from the entrance of Government House to Prinsep's Ghât will be lined throughout by troops under the orders of the Brigadier-General Commanding the Presidency District.

A Royal Salute will be fired from the ramparts of Fort William as the Marquess of

Lansdowne leaves Government House, and another Royal Salute will be fired as Lord Lansdowne embarks at Prinsep's Ghât.

All officers of Government (excepting those mentioned below) will be in attendance upon the grand staircase of Government House. Consular Officers and other representatives of Foreign Governments at Calcutta and non-official gentlemen are invited to be present on the grand staircase.

The Marquess of Lansdowne will be escorted from Government House to Prinsep's Ghât by the Viceroy's Body Guard and the Calcutta Light Horse.

The Lieutenant-Governor of Bengal, attended by his personal staff, will be present at Prinsep's Ghât.

The Members of the Governor General's Council will also be present at Prinsep's Ghât.

The following officers will be in attendance at Prinsep's Ghât :—

- Secretaries to the Government of India.
- The Commissioner of the Presidency Division.
- One of the Secretaries to the Government of Bengal.
- The Brigadier-General Commanding the Presidency District, with the District Staff.
- The Commissioner of Police, Calcutta.
- The Chairman of the Commissioners of Calcutta.
- The Sheriff of Calcutta
- The Magistrate of the 24 Parganas.

An Aide-de-Camp to the Viceroy will attend upon the Marquess of Lansdowne as far as Diamond Harbour.

The troops will not be withdrawn until the receipt of orders to that effect.

Full dress will be worn by the troops and by Civil and Military Officers on this occasion, and morning dress by all gentlemen not entitled to wear uniform.

No. 177.—The Governor General in Council directs that all honours and distinctions which were paid to His Excellency the Most Honourable the Marquess of Lansdowne when holding the office of Governor General of India shall be continued to His Excellency during his stay in India.

No. ^{1 Public} 178.

GOVERNMENT OF INDIA. HOME DEPARTMENT.

PUBLIC.

Calcutta, the 27th January 1894.

P R O C L A M A T I O N .

WHEREAS the Right Honourable Victor-Alexander Bruce, Earl of Elgin and Kincardine, P.C., LL.D., Lord Bruce of Kinloss and Lord Bruce of Torry, in the Kingdom of Scotland, and Baron Elgin, of Elgin, in the United

Kingdom, has been appointed by Her Majesty to be Her Viceroy and Governor General of India, and has assumed the said office, the said appointment is hereby notified, and it is proclaimed that the said Right Honourable the Earl of Elgin, Viceroy and Governor General of India, has this day taken his seat in His Excellency's Council.

By order of His Excellency the Viceroy
and Governor General of India in Council.

C. J. LYALL,
Secretary to the Government of India.

MEDICAL.

The 25th January, 1894.

No. 59.—The services of Surgeon-Captain E. R. W. C. Carroll, I.M.S. (Bengal), are placed temporarily at the disposal of the Chief Commissioner of Assam.

SANITARY.

The 23rd January, 1894.

No. 25.—The services of Surgeon-Captain B. H. Deare, I.M.S. (Bengal), are placed temporarily at the disposal of the Government of Bengal.

POLICE.

The 25th January, 1894.

No. 40.—The services of Captain W. G. H. Stirling, I.S.C., 1st Madras Lancers, Assistant Commandant, Lower Chindwin Military Police Battalion, are replaced at the disposal of the Military Department, with effect from the 1st April, 1894.

C. J. LYALL,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

EMIGRATION.

Calcutta, the 20th January, 1894.

No. 141-19.—In exercise of the powers conferred by section 80 of the Indian Emigration Act, XXI of 1883, and with reference to Notification No. 2351-57, dated 29th August, 1893, the Governor General in Council is pleased to make the following amendment to Rule 99 of the Rules relating to Colonial Emigration, published with Revenue and Agricultural Department Notification No. 94 E., dated the 18th March, 1886.

At the end of Rule 99 add the following :—

"When a vessel which has carried a salt cargo on her previous voyage is engaged, such vessel shall not be permitted to embark emigrants within fourteen

days of the date of discharging such cargo; and no emigrant shall be embarked without the consent in writing of the Protector of Emigrants, who may, if he considers that the state of the vessel is likely to affect injuriously the health of the emigrants, extend the interval for such time as to him may seem necessary. On the day after the discharge of a cargo of salt, the master of the vessel shall furnish to the Protector of Emigrants for his satisfaction a certificate that such discharge has been completed."

FORESTS.

The 26th January, 1894.

No. 142 F.—The following transfers are ordered in the interests of the public service :—

M F. O. Lemarchand, Deputy Conservator of Forests, 2nd grade, Punjab—to the Central Provinces.

Mr. F. S. Barker, Deputy Conservator, 4th grade, Central Provinces (on furlough)—to the Punjab.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 22nd January, 1894.

No. 116-G.—The Governor-General in Council is pleased to recognise the appointment of Mr. F. Müller as Acting Consul for Germany at Akyab.

No. 120-G.—The following promotions are made in the Bhopal Battalion, with effect from the 5th December, 1893:

Jemadar Imam Bakhsh Khan, to be Subadar, *vice* Bhagwan Singh, transferred to the pension establishment.

Havildar Shaikh Ali Muhammad, to be Jemadar, *vice* Imam Bakhsh Khan, promoted.

The 23rd January, 1894.

No. 128-G.—With reference to Foreign Department notification, No. 1190-G., dated the 5th July, 1892, Mr. J. Duncan, Vice-Consul for Denmark at Rangoon, has resumed charge of his office.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 26th January, 1894.

No. 447-P.—The following reversions of officers of the Account Department during the month of December, 1893, are notified :—

With effect from 13rd December, 1893,
Mr. G. C. Ray to revert to class V, and
Mr. F. D. Gordon to officiate in class VI
instead of in class V, of the Enrolled List.
Mr. C. W. C. Carson to revert to the class of
Probationers.

SEPARATE REVENUE.

STAMPS (NON-JUDICIAL).

EXEMPTIONS AND REDUCTIONS UNDER THE ACT.

The 26th January, 1894.

No. 490-S.R.—Whereas under the terms of the Resolution in the Finance and Commerce Department, No. 3646 dated the 13th November, 1880, the Municipality of Ahmedabad has

paid into the Government Treasury the sum of Rs. 1,000 as composition for the stamp duty chargeable on a sum of Rs. 2,00,000 which the said Municipality was authorized to borrow and which is to be raised by the issue of debentures Nos. 41 to 440, dated the 1st November, 1893, of Rs. 500 each: In exercise of the power conferred by section 8 of the Indian Stamp Act, 1879, the Governor General in Council has exempted the same debentures from any stamp duty with which they might otherwise be chargeable, whether on issue, renewal, subdivision or consolidation.

No. 492-S. —Whereas under the terms of the Resolution in the Finance and Commerce Department, No. 3646, dated the 13th November, 1880, the Municipality of Ootacamund has paid into the Government Treasury the sum of Rs. 35 as composition for the stamp duty chargeable on a sum of Rs. 7,000 which the said Municipality was authorized to borrow and which is to be raised by the issue of debentures Nos. 1 to 7, dated the 15th November, 1893, of Rs. 1,000 each: In exercise of the power conferred by section 8 of the Indian Stamp Act, 1879, the Governor General in Council has exempted the said debentures from any stamp duty with which they might otherwise be chargeable, whether on issue, renewal, subdivision or consolidation.

PENSIONS AND GRATUITIES. FUNDS, SERVICE AND OTHER.

ERRATUM.

The 26th January, 1894.

No. 489-P.—In Table IV of the Indian Civil Service Family Pension Regulations published in Part I of the *Gazette of India*, dated 28th June 1890, which shows the amount by which the marriage donation is increased by reason of the disparity of age between husband and wife when it exceeds five years :—

for the words "six years or more" in the first line under the heading
"Disparity of age,"

read "five years or more"

for the words "up to" in the first column of the table under the heading "Difference of age between husband and wife,"

read "up to 5 years."

ORDER.—Ordered, that a copy be published in the *Gazette of India* for general information.

Ordered also, that a copy be forwarded to the Home Department, to all Local Governments and Administrations, to the Comptroller and Auditor General and to all Accountants General and Comptrollers, for information.

J. F. FINLAY,
Secretary to the Government of India.

MILITARY DEPARTMENT.*Fort William, the 26th January, 1894.***APPOINTMENTS.****ADJUTANT GENERAL'S DEPARTMENT.**

No. 66.—Colonel P. D. Jeffreys, Assistant Adjutant General, Quetta District, to be 1st Assistant Adjutant General at Army Head-Quarters, *vice* Colonel K. D. Murray, D.S.O., whose tenure has expired. Dated the 6th January, 1894.

Colonel A. G. Yeatman-Biggs, C.B., Royal Artillery, commanding Royal Artillery, Meerut, to be Assistant Adjutant General at Army Head-Quarters, *vice* Colonel T. A. Cooke, appointed to the command of a district of the 2nd class in the Bombay presidency. Dated the 4th January, 1894.

ARMY STAFF.

No. 67.—Lieutenant-Colonel G. Henry, Royal Engineers, officiating Assistant Adjutant General, Quetta District, to be an Assistant Adjutant General on the establishment, *vice* Colonel P. D. Jeffreys, appointed 1st Assistant Adjutant General, Army Head-Quarters. Dated the 6th January, 1894.

COMMISSARIAT-TRANSPORT DEPARTMENT.

No. 68.—Lieutenant L. H. Marriott, Indian Staff Corps, 6th Regiment of Madras Infantry, to be Deputy Assistant Commissary General, 2nd class, on probation, with effect from the 28th October, 1893. (Joined his appointment on the 5th December, 1893.)

STAFF CORPS.

No. 69.—Second-Lieutenant Reginald Frank Bidwell, York and Lancaster Regiment, officiating Wing Officer, 20th Madras Infantry, is admitted to the Indian Staff Corps, with effect from the 31st October, 1892, subject to confirmation by the Secretary of State for India.

Second-Lieutenant Bidwell will rank as Lieutenant in the Indian Staff Corps from the above date, subject to Her Majesty's approval.

No. 70.—Lieutenant William Cotton French, Lancashire Fusiliers, officiating Wing Officer, 2nd Battalion, 3rd Gurkha (Rifle) Regiment, having completed eighteen months' probationary service, is admitted to the Indian Staff Corps, with effect from the 25th July, 1892, subject to confirmation by the Secretary of State for India.

No. 71.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officers of the Unattached List are admitted to the Indian Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Second-Lieutenants—

Robert Lunsden Ricketts, attached to the 10th (The Duke of Cambridge's Own) Regiment of Bengal Lancers,—24th December, 1893.

John Stebbing Corlett, attached to the 11th (Prince of Wales' Own) Regiment of Bengal Lancers,—28th December, 1893.

Edward Egerton Barwell, attached to the 9th Gurkha Rifles,—28th December, 1893.

Robert Macpherson Hall, attached to the 13th (The Duke of Connaught's) Regiment of Bengal Lancers,—30th December, 1893.

FURLOUGH AND LEAVE.

No 72.—The undermentioned officer is granted furlough out of India :—

Captain H. Appleton, Royal Engineers, Executive Engineer, 2nd grade, Military Works Department, (p. a.) for one year under rule IX of the regulations of 1868.

No. 73.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps; the specified period to count from the date of being struck off duty :—

Captain J. G. Ramsay, Indian Staff Corps, 24th (Punjab) Regiment of Bengal Infantry, Deputy Assistant Adjutant General, Punjab Frontier Force, for one year. Pension service—19th year commenced 11th February, 1893.

Captain E. E. Robertson, Indian Staff Corps, Squadron Commander, 2nd Regiment, Central India Horse, for one year. Pension service—16th year commenced 11th May, 1893.

Surgeon-Lieutenant-Colonel H. Boyd, 45th (Rattray's Sikh) Regiment of Bengal Infantry, for one year. Pension service—25th year commenced 14th January, 1894.

No. 74.—The undermentioned officers are granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Lieutenant R. W. C. Keays, Indian Staff Corps, 28th Regiment of Madras Infantry, Assistant Military Accountant, 2nd class, for one year. Pension service—7th year commenced 14th September, 1893.

Lieutenant N. Macpherson, Indian Staff Corps, attached, 1st Battalion, 2nd (Prince of Wales' Own) Gurkha (Rifle) Regiment (The Sirmoor Rifles), for six months. Pension service—4th year commenced 4th June, 1893.

No. 75.—Lieutenant F. G. Fuller, Royal Engineers, Assistant Engineer, 1st grade, Military Works Department, is granted leave out of India (m. c.) for four months under the leave rules applicable to regimental officers of the British Army serving in India.

No. 76.—Captain A. L. Swainson, Royal Engineers, Executive Engineer, 4th grade, Military Works Department, has been granted by the Secretary of State for India leave out of

India (p. a.) for five months under the leave rules for the Staff Corps, with effect from the 1st December, 1893. Pension service—10th year commenced 9th March, 1893.

No. 77.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Major F. D. Welchman, Indian Staff Corps, Wing Commander and second-in-command, 4th Regiment of Infantry, Hyderabad Contingent, (p. a.) till 30th November 1894, pending retirement

Captain P. B. Lindsell, Indian Staff Corps, Squadron Commander, 15th (Cureton's Multani) Regiment of Bengal Lancers, (m. c.) for six months.

Lieutenant R. St. G. Gorton, Royal Artillery, Subaltern, No 4 (Hazara) Mountain Battery, (m. c.) for two months.

Lieutenant J. L. W. French-Mullen, Indian Staff Corps, 13th (The Duke of Connaught's) Regiment of Bengal Lancers, Assistant Commandant, Military Police, Burma, (m. c.) for six months.

LONDON GAZETTE.

No. 78.—The following extracts are published for general information :—

"London Gazette," dated the 29th December, 1893, pages 7581 and 7582.

WAR OFFICE, PALL MALL,
29th December, 1893.

MEMORANDA.

* * * * *

The promotions to the rank of Lieutenant of the undermentioned Second-Lieutenants are cancelled, those officers having been transferred to the Indian Staff Corps with anterior dates :—

L. E. Fagan, the King's Own (Royal Lancaster Regiment).

L. T. Hay, the Border Regiment.

S. D. B. Ketchen, Seaforth Highlanders (Rossshire Buffs, the Duke of Albany's).

D. G. Bryce, the Lancashire Fusiliers.

A. W. Peck, the Lincolnshire Regiment.

H. A. Newell, the Royal Munster Fusiliers.

INDIAN STAFF CORPS.

The undermentioned officers are transferred to the Unemployed Supernumerary List :—

Lieutenant-General Robert Gordon Rogers, C.B. Dated 9th December, 1893.

Colonel John Ewing. Dated 7th December, 1893.

Major General Michael Weekes Willoughby, C.S.I., to be Lieutenant-General. Dated 9th December, 1893.

Colonel Hamilton Chapman to be Major-General. Dated 9th December, 1893.

* * * * *

"London Gazette," dated the 2nd January, 1894, pages 1 and 2.

War Office, January 2, 1894.

The Queen has been graciously pleased to signify Her intention to confer the decoration of the Victoria Cross upon the undermentioned officer of Her Majesty's Army, whose claim has been submitted for Her Majesty's approval, for his conspicuous bravery during the attack on the Sima Post by Kachins, on the 6th January last, as recorded against his name :—

Department.	Name.	Act of courage for which recommended.
Army Medical Staff	Surgeon-Major Owen Edward Pennefather Lloyd	During the attack on the Sima Post by Kachins, on the 6th January last, Surgeon-Major Lloyd on hearing that the commanding officer, Captain Morton (who had left the fort to visit a picket about 80 yards distant) was wounded, at once ran out to his assistance under a close and heavy fire, accompanied by Subadar Matab Singh. On reaching the wounded officer, Surgeon-Major Lloyd sent Subadar Matab Singh back for further assistance, and remained with Captain Morton till the Subadar returned with five men of the Magwe Battalion of Military Police, when he assisted in carrying Captain Morton back to the fort, where that officer died a few minutes afterwards. The enemy were within ten or fifteen paces keeping up a heavy fire which killed three men of the picket, and also Bugler Purna Singh. This man accompanied Captain Morton from the fort, showed great gallantry in supporting him in his arms when wounded, and was shot while helping to carry him back to the fort. (The native officer and five sepoy's above alluded to have been awarded the Order of Merit.)

Her Majesty has* also been pleased to approve of the following promotions being conferred upon the undermentioned officers in recognition of their services during the operations against the Kachins, 1892-93:—

BREVET.

To be Majors.

Captain William Gore Aloam, Indian Staff Corps.

Captain Gorge Duncan Atkinson, Indian Staff Corps.

These promotions to bear date 3rd January 1894.

War Office, December 29, 1893.

The Queen has been graciously pleased to give orders for the following promotion in, and appointments to, the Most Honourable Order of the Bath:—

To be an Honorary Member of the Civil Division of the First Class, or Knights Grand Cross of the said Most Honourable Order, *vis.*:—

His Highness Abdul Rahman Khan, Amir of Afghanistan, Honorary Knight Grand Commander of the Most Exalted Order of the Star of India.

* * * *

To be an Ordinary Member of the Military Division of the Third Class, or Companions of the said Most Honourable Order, *vis.*:—

Colonel Edmond Roche Elles, Assistant Quarter-master-General (Intelligence Branch), Head-Quarters, India.

* * * *

The Queen has also been graciously pleased to give orders for the following appointments to the Distinguished Service Order and promotions in the Army in recognition of the services of the undermentioned officers during the operations in Burma and the Northern Chin Hills in 1892-93:—

To be Companions of the Distinguished Service Order, *vis.*:—

Captain Gordon Napier Caulfeild, Indian Staff Corps.

Captain Hugh Neufville Taylor, Indian Staff Corps.

Lieutenant John Hegan, Indian Staff Corps

* * * *

BREVET.

To be Majors.

Captain Edward Robert John Fresgrave, Indian Staff Corps.

Captain Henry D'Urban Keary, D.S.O. Indian Staff Corps.

These promotions to bear date 29th December, 1893.

* * * *

India Office, January 1, 1894.

The Queen has been graciously pleased to make the following promotions in, and appoint-

ments to, the Most Eminent Order of the Indian Empire:—

* * * *

To be Companions

* * * *

Major Richard Carnac Temple, Indian Staff Corps.

Major John William Hogge, Indian Staff Corps.

* * * *

Lieutenant John Manners Smith, V.C., Indian Staff Corps.

* * * *

PROMOTIONS.

No. 79.—The following promotions are made, subject to Her Majesty's approval:—

INDIAN STAFF CORPS.

Majors to be Lieutenant-Colonels.

Dated 22nd January, 1894.

Edward Locke Elliot, D.S.O.

Clayton William James Hingston.

Captain to be Major.

Dated 21st January, 1894.

Malcolm Thomas Lyde.

COLONEL'S ALLOWANCE.

No. 80.—Colonel Frederick Charles St. John, Indian Staff Corps, is admitted to the colonel's allowance, with effect from the 20th January, 1894.

NATIVE ARMY.

No. 81.—14th Regiment of Bengal Lancers—

Ressaidar Jawahir Singh Kavar to be Risaldar, Jemadar Sukhi Ram to be Ressaidar, and Kot Daffadar Ram Singh to be Jemadar, *vice* Bishn Singh, transferred to the pension establishment, with effect from the 1st October, 1893.

No. 82.—10th Regiment of Bengal Infantry—

Jemadar Sinu to be Subadar, and Havildar Ram Lal to be Jemadar *vice* Subadar Biru, transferred to the pension establishment, with effect from the 5th October, 1893.

No. 83.—19th (Punjab) Regiment of Bengal Infantry—

Havildar Jagat Singh to be Jemadar, *vice* Jiwan Singh, transferred to the pension establishment, with effect from the 3rd January, 1894.

No. 84.—34th (Punjab) Regiment of Bengal Infantry (Pioneers)—

Pay-Havildar Sher Singh to be Jemadar, *vice* Buta Singh, transferred to the pension establishment, with effect from the 10th September, 1893.

Pay-Havildar Jwala Singh to be Jemadar, *vice* Bela Singh, transferred to the pension establishment, with effect from the 19th October, 1893.

PUNJAB FRONTIER FORCE.

No. 85.—*4th Regiment of Sikh Infantry*—

Jemadar Sawan Singh, to be Subadar, and Havildar Bela Singh, to be Jemadar, *vice* Subadar Harnam Singh, transferred to the pension establishment, with effect from the 1st January, 1894.

RETIREMENTS.

No. 86.—First grade senior apothecary Robert Crossley, Bengal, is permitted to retire from the service, with effect from the 3rd December, 1893, subject to Her Majesty's approval.

REWARDS.

ORDER OF BRITISH INDIA.

No. 87.—The Governor General in Council is pleased to make the following admission to the Order of British India, with effect from the 27th September, 1893.

*To the 2nd class, with the title of
"Bahadur."*

Subadar-Major Abdulla Beg, 3rd Bombay Light Infantry, *vice* pensioned Risaldar-Major Ahmed Husain, *Bahadur*, and Bombay Lancers, deceased.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 88.—*Allahabad Light Horse*—

Arthur Hay Stewart Reid, Gentleman, to be Second Lieutenant, *vice* Gray, promoted.

No. 89.—*Punjab Light Horse*—

Sydney Maddox Robinson, Gentleman, to be Lieutenant, to complete the establishment.

No. 90.—*Eastern Bengal State Railway Volunteer Rifle Corps*—

Frederick Dudley Kiernander, Gentleman, to be Second-Lieutenant, *vice* Hanby, promoted.

Francis Villiers Tayler, Gentleman, to be Second-Lieutenant, *vice* Mills, promoted.

No. 91.—*Bengal Nagpur Railway Volunteer Rifle Corps*—

George Arthur Anderson, Esquire, to be Captain, *vice* Hartley, transferred to the supernumerary list.

PROMOTIONS.

No. 92.—*Allahabad Light Horse*—

Second-Lieutenant Percy Gray to be Lieutenant, *vice* Spankie, transferred to the supernumerary list.

No. 93.—*Eastern Bengal State Railway Volunteer Rifle Corps*—

Lieutenant James Arthur Anderson to be Captain, *vice* Adie, promoted.

Second-Lieutenant Wrey Albert Edward Hanby to be Lieutenant *vice* Tritton, resigned.
Second-Lieutenant Granville Mills to be Lieutenant, *vice* Anderson, promoted.

No. 94.—*North-Western Railway Volunteer Rifles*—

Second-Lieutenant Charles Dundas Dove Wilson to be Lieutenant, with effect from the 17th November, 1893, *vice* Down, transferred to the supernumerary list.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 2.—The following appointments to the Royal Indian Marine have been made by the Secretary of State for India, with effect from the dates specified:—

To be Assistant Engineers.

Charles Thomas Amor—9th September, 1893.
Thomas Robert Wakefield.

William Madge.
Charles Frederick Laslett. } 10th November,
Alexander Ellis. } 1893.

Christopher Kelman Delgity Frost—16th November, 1893.

George Ellis Wood—21st November, 1893.

No. 3.—The first Christian name of Sub-Lieutenant Lazenby is "Ernest" and not "Edward" as notified in G. G. O. No. 60 of 1893.

FURLOUGH AND LEAVE.

No. 4.—The undermentioned officer has been granted an extension of leave by the Secretary of State for India:—

Lieutenant C. R. Rowsell, Royal Indian Marine, (m. c.) for 6 months.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 23rd January, 1894.

No. 30.—Mr. F. Rawson, Examiner of Accounts, has been granted furlough for two months by Her Majesty's Secretary of State for India, in extension of the furlough for one year granted to him in Public Works Department Notification No. 49, dated the 2nd February, 1893.

No. 31.—Mr. S. K. L. Yeats, Examiner of Accounts, attached to the Office of the Examiner of Public Works Accounts, Madras, is granted furlough out of India for one year, under Article 371 of the Civil Service Regulations.

The 24th January, 1894.

No. 32.—Rai Sahib Haran Chunder Banerjee, Assistant Engineer, 2nd grade, Hyderabad, is permitted to retire from the service of Government, under the provisions of Public Works Department Resolution No. 2873-G, dated 2nd November, 1893, with effect from the forenoon of the 1st February, 1894.

No. 33.—The following is published for general information:—

No. 0014 R. T.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

Calcutta, the 20th January 1894.

General Rules for working railways open for traffic.

Read—

Sections 8 and 47 of the Indian Railways Acts of 1879 and 1890, respectively.

Public Works Department notification No. 299, dated the 13th September 1880, publishing the General Rules for all railways in India, and the Government of India circular No. 17 Railway, dated the 21st August 1880, promulgating those General Rules.

Government of India resolution No. 467 R. T., dated the 15th August 1890, published in the *Gazette of India*, dated the 28th August 1890, under Public Works Department notification No. 361, dated the 28th August 1890.

Letter from the Government of Madras, No. 13 C., dated the 6th January 1894, forwarding letter from the Agent of the South Indian Railway Company, No. 1470, dated the 26th December 1893.

OBSERVATIONS.—The Agent of the South Indian Railway Company has applied that the General Rules for working open lines of railway in India, which were published under Public Works Department notification No. 299, dated the 13th September 1880, (*vide the Gazette of India* of the 15th September 1880), as modified by the Government of India resolution No. 467 R. T., dated the 15th August 1890 (which was published in the *Gazette of India* of the 28th August 1890, under Public Works Department notification No. 361, dated the 28th August 1890) may be made applicable to the Mayavaram-Mutupet railway, to the same extent as those rules now apply to the South Indian railway, from the date on which the said railway may be opened for the public carriage of passengers, animals, or goods.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules for Indian railways, with the modifications cited in the foregoing observations, to the Mayavaram-Mutupet railway to the same extent as those rules now apply to the South Indian railway.

ORDER.—Ordered, that the General Rules, which have already been published in the *Gazette of India*, dated the 18th September 1880, be further notified to the railway servants and to the public by a copy thereof, as modified by the resolution of the 15th August 1890, being kept open to inspection, free of any charge, in the office of the station master of every station on the said railway.

Ordered, also, that this resolution be communicated to the Government of Madras, for information and guidance, and that it be published under a notification in Part I of the *Gazette of India*.

No. 34 — Mr. C. A. Bull, Superintending Engineer, 2nd class, sub. *pro tem.*, Engineer-in-Chief of the Burma State Railway, is appointed to officiate as Manager of that line, in addition to his own duties, during the absence on privilege leave of Mr. G. F. Mathew, or until further orders.

The 25th January, 1894.

No. 35 — Mr. W. A. Crisp, Examiner of Accounts, 14th class, 3rd grade, temporary rank, attached to the Office of the Examiner of Public Works Accounts, Madras, reverted to Deputy Examiner of Accounts, 1st grade, with effect from the 28th December 1893.

No. 36.—The following is published for general information :—

No. 19 I.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

CIVIL WORKS—Irrigation.

Calcutta, the 22nd January, 1894.

Read—

Administration Report of Irrigation Works in the Madras Presidency for 1892-93.

OBSERVATIONS.—The number of Major Works in the Madras Presidency dealt with in the Report is ten, as in the previous year. Work on the Kalingaroyen channel, which is a sanctioned project, has not yet been begun. Of the ten works, eight are in full operation, and the construction estimates of five of these have been closed. Of the remaining two, one, the Periyar, is still under construction; and for the other, the Rushikulya, which is classed as a Protective Work, a Revenue Account was opened during 1892-93.

The number of Minor Works for which Capital and Revenue Accounts are kept remains at 23, of which 19 are irrigation systems, and 4 are tidal canals.

2. The Capital outlay incurred on these Major and Minor Works during and up to the end of the year under review was as follows :—

	Number of works.	DURING THE YEAR 1892-93.							Total direct and indirect to end of 1892-93.
		Works.	Establishment.	Tools and Plant.	Suspense Account.	Total direct charges.	Indirect charges.	Total direct and indirect charges.	
1	2	3	4	5	6	7	8	9	10
MAJOR WORKS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Protective Irrigation Works (Account head 35)	1	4,05,252	89,152	1,180	...	4,95,584	12,481	5,08,065	32,45,259
Irrigation Works not charged against Revenue (Account head 49)	9	12,70,568	2,87,579	1,09,722	...	16,67,869	59,202	17,27,161	5,97,02,318
MINOR WORKS AND NAVIGATION.									
Works for which Capital and Revenue Accounts are kept (Account head 43)	22*	2,32,928	53,500	1,592	...	2,88,020	8,021	2,96,641	1,52,12,102
TOTAL .	32	19,08,748	4,30,231	1,12,494	...	24,51,473	80,394	25,31,867	7,81,59,679

* Excluding Védaráuniyam canal, for which complete Capital account to end of 1892-93 has not yet been prepared.

3. Under Major Works the Capital outlay was almost entirely confined to the Kistna, Periyar and Rushikulya projects, on which it amounted respectively to Rs. 3,27,812, Rs. 13,48,377 and Rs. 5,08,065, inclusive of indirect charges.

The outlay on the Kistna project was principally on the eastern section for miscellaneous works. The widening of the Bantumilli canal in that section was completed. On the western section the widening of the Main canal was in progress.

On the Periyar project, work in No. I or reservoir division was much impeded by rain and heavy floods during the first half of the year, and progress on the main dam was comparatively slow, though greater than in 1891-92. The height of the dam was raised by about 20 feet during the year. The total amount of material put into the dam during the working season amounted to 903,118 cubic feet, and it is estimated that 3,739,460 cubic feet remained to be done at the close of the year. If the above rate of progress

were maintained, the work would be completed in four years; but it is stated that the outturn in future seasons will probably be lower, and the date of completion proportionately postponed. Work on the watershed-tunnel was retarded by the breaching of the reservoir which supplies the turbine at the north end, and subsequently the supply to the turbine failed early owing to short rainfall. Out of a total length of 5,704 feet, 3,658 feet had been bored by the close of the year, the work done during the year being 1,250 feet. In the No. II, or plains, division good progress was made with the distribution works.

On the Mahanadi section of the Rushikulya project, good progress was made with the Gulleri head-works and the Russelkonda reservoir, and the Goomsur head-works were completed. On the Rushikulya section, the main canal was nearly completed and progress made with the Surada reservoir. Water was let down this canal in June 1892, and down the Mahanadi canal in September.

The principal Capital outlay under the head Minor Works was on the Buckingham canal, and amounted to Rs. 1,90,968. A new lock was constructed and some improvements and diversions carried out.

4. The length of completed main canal on the major works amounted to 2,036 miles, and of distributary 5,590 miles. On both Major and Minor Works the length of navigable channel was 1,284 miles.

5. The revenue receipts and working expenses of each work for which Capital and Revenue Accounts are kept are shown in the following statement:—

Serial number.	System.	Capital outlay.	GROSS REVENUE RECEIPTS, 1892-93.			WORKING EXPENSES.			Net actual revenue.	Deduct receipts and charges on account of old irrigation.	Net revenue attributable to outlay of Government capital.	Percentage of return.
			Irrigation revenue.	Miscellaneous receipts.	Total.	Direct.	Indirect.	Total.				
	1	2	3	4	5	6	7	8	9	10	11	12
MAJOR WORKS.												
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Gódvári	1,28,04,279	24,64,864	1,19,681	25,84,545	6,71,369	39,723	7,11,092	18,73,453	1,15,500	17,57,953	13.73
2	Kistna	1,07,95,104	19,11,473	52,231	19,63,704	5,20,581	23,940	5,44,521	14,18,883	66,100	13,52,783	12.53
3	Pennér	18,81,684	2,86,937	661	2,87,598	58,258	3,101	61,359	2,26,239	87,000	1,39,239	7.40
4	Sangam	36,92,353	3,09,094	905	3,09,999	76,234	3,775	80,059	2,29,940	1,14,000	1,15,940	3.14
5	Karnúl	2,16,65,849	1,38,589	9,742	1,48,281	1,65,032	4,255	1,69,287	—21,006	...	—21,006	...
6	Harúr	4,18,590	9,263	...	9,263	4,825	186	5,011	4,252	1,850	2,402	5.7
7	Canvey	17,79,450	31,06,953	2,895	31,09,851	3,19,522	28,036	3,47,558	27,62,293	20,68,300	6,93,993	39.00
8	Srivaiikuntham	14,51,541	1,37,108	889	1,37,997	32,219	1,702	33,921	1,04,076	66,500	37,576	2.59
9	Rushikulya	32,45,259	...	...	...	9,700	251	9,954	—9,954	...	—9,954	...
TOTAL MAJOR WORKS, 1892-93 .		5,77,34,109	83,64,231	1,87,007	85,51,238	18,58,090	1,04,972	19,63,062	65,88,176	25,19,250	40,68,926	7.05
TOTAL FOR 1891-92 .		5,41,10,066	79,79,174	1,74,938	81,54,112	17,77,551	1,00,484	18,77,985	62,76,127	25,19,250	37,56,877	6.94
MINOR WORKS.												
I - IRRIGATION.												
1	Cumbum Tank	47,677	38,596	...	38,596	7,085	2,893	9,978	28,618	26,914	1,704	3.57
2	Thadapalli Channel	89,486	1,05,839	48	1,05,887	4,808	83	4,891	1,00,996	75,462	25,534	28.53
3	Arkenkota do.	1,01,820	27,626	...	27,626	4,042	94	4,136	23,490	18,952	4,538	4.46
4	Kalingaroyen do.	55,253	1,04,030	381	1,04,411	2,860	52	2,912	1,01,490	83,301	18,198	32.94
5	Pálár anicut*	19,78,831	2,85,259	1,217	2,86,476	84,062	2,019	86,081	1,99,795	1,21,100	78,695	3.98
6	Poincy do.*	2,25,142	1,54,074	476	1,54,550	20,861	465	21,326	1,33,221	86,852	46,372	20.59
7	Cheyáru anicut*	2,39,106	1,36,868	173	1,37,041	57,392	1,428	58,820	78,221	78,373	—152	...
8	Chembrambakam tank	7,36,589	49,969	15	49,984	6,187	117	6,304	43,680	9,100	34,580	4.69
9	Madras water-supply	17,54,045	19,685	12,332	32,017	13,838	465	13,323	18,694	6,200	12,494	7.1
10	Vallúru anicut	63,805	7,777	4	7,781	1,690	39	1,729	6,052	4,521	1,531	2.39
11	Tirukkóyilúr do.*	2,45,241	2,50,193	834	2,51,027	14,713	278	14,991	2,36,036	1,60,834	75,202	30.66
12	Melmattur do.	71,047	8,619	102	8,721	15,441	3.6	15,837	—7,116	1,751	—8,867	...
13	Vriddhachalam do.*	49,737	37,045	35	37,080	6,860	146	7,006	30,074	10,849	19,225	38.65
14	Shattitope do.*	1,01,911	2,09,474	165	2,09,639	23,233	383	23,616	1,86,023	36,139	1,49,884	147.07
15	Pelandurai do.*	4,51,336	50,812	89	50,901	23,319	549	23,868	27,033	2,850	24,183	5.36
16	Lower Coleroon do.*	5,64,401	7,87,055	1,155	7,88,210	54,177	3,785	57,962	7,30,243	2,55,159	4,75,089	84.18
17	Maradur do.	41,185	1,52,556	203	1,52,759	17,197	814	18,011	1,34,748	90,037	44,711	108.69
TOTAL I—IRRIGATION .		68,16,562	24,25,477	17,229	24,42,706	3,57,385	14,006	3,71,391	20,71,315	10,68,394	10,02,921	14.71
II—NAVIGATION.												
1	Chilka Lake	81,027	...	...	...	903	24	927	—927	...	—927	...
2	Buckingham Canal	81,44,850	...	99,757	99,757	1,14,384	3,963	1,18,347	—18,690	...	—18,590	...
3	Védáranniyam do. . . . .	...	...	1,068	1,068	3,970	118	4,086	—3,018	...	—3,018	...
4	Ganjám Gopalpur do.	1,55,466	...	...	...	49	1	50	—50	...	—50	...
TOTAL II—NAVIGATION .		83,81,343	...	1,00,825	1,00,825	1,19,306	4,104	1,23,410	—22,585	...	—22,585	...
TOTAL MINOR WORKS, 1892-93 .		1,51,47,905	24,25,477	1,18,054	25,43,531	4,76,691	18,110	4,94,801	20,48,730	10,68,394	9,80,336	...
TOTAL FOR 1891-92 .		1,49,15,461	6,17,504	1,19,295	7,36,799	5,84,107	16,317	6,00,424	1,36,375	4,68,446	—3,27,071	...

* These include the amounts of indirect revenue for 1891-92 which were intimated to the Madras Government by the Board of Revenue after the accounts for that year were

6. The gross revenue derived from the Major Works shows a satisfactory increase of Rs. 3,97,126 over the previous year. The working expenses were higher by Rs. 85,077, but the net revenue was more by Rs. 3,12,049. There was an increase in net revenue under all the Major systems, except the Srivaikuntham anicut and the Karnúl canal. The former is accounted for by large remissions having been granted owing to the season in the Tinnevely district being unfavourable. On the Karnúl canal there was a much smaller demand for water for dry crops, the season having been good. A most marked recovery occurred on the Pennór and Sangam systems, the net revenue of Rs. 72,241 and Rs. 86,275 in 1891-92 rising to Rs. 2,26,239 and Rs. 2,29,940.

7. The figures for the Minor Irrigation Works for which Capital and Revenue Accounts are kept, given in para. 5, require some explanation. The total net revenue from these works in 1892-93 is shown as amounting to Rs. 20,71,315 against Rs. 2,19,450 in the previous year. But the figures for 1892-93 include a sum of Rs. 7,80,467 from the systems Nos. 5, 6, 7, 11, 13, 14, 15 and 16, which was the revenue derived in 1891-92, but for which the figures were not communicated by the Board of Revenue in time to be included in the report for 1891-92. The correct figures for the net revenue from this class of works in the two years thus become:—

	Rs.
1891-92 . . .	9,99,917
1892-93 . . .	12,90,848

The increase may be considered satisfactory.

Under Navigation Minor Works, the Buckingham canal shows much better results than usual, with a deficit of only Rs. 18,590 as compared with Rs. 74,599 in 1891-92. The improvement is attributed to the persistent efforts made to keep down working expenses, which were less than in 1891-92 by Rs. 54,521.

8. From Statement I. C. attached to the Report, it appears that the total Irrigation Receipts from the Major Works amounted to Rs. 83,64,231, and that this sum was divided into Rs. 78,56,986, which is the share of the land revenue on account of the water supplied, or in other words the water-rate, and Rs. 5,07,245 representing the irrigation share of the enhanced land revenue.

9. In the following statement the irrigation receipts are compared with the areas under first and second crops charged as irrigated:—

System.	Revenue derived from irrigated lands.		Area charged as irrigated.		Rate per acre.	
	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.
1	2	3	4	5	6	7
	Rs.	Rs.	Acres.	Acres.	Rs.	Rs.
MAJOR WORKS.						
Góddávari	24,64,864	23,88,745	697,888	732,364	3.5	3.3
Kistna	19,11,473	19,02,268	471,401	480,728	4.0	3.9
Pennór	2,86,937	1,20,029	73,051	35,652	3.9	3.4
Sangam	3,09,094	1,47,571	74,937	39,209	4.1	3.8
Karnúl	1,38,539	1,34,265	30,766	73,500	4.5	1.8
Barúr	9,263	7,483	3,584	2,757	2.6	3.0
Cauvery	31,06,953	30,91,272	1,012,049	1,008,059	3.1	3.1
Srivaikuntham	1,37,108	1,87,541	29,111	41,322	4.7	4.5
Total Irrigation Works not charged against Revenue	83,64,231	79,79,174	2,392,337	2,413,591	3.5	3.3
MINOR WORKS.						
<i>I—Irrigation.</i>						
Total	24,25,477	6,17,504	450,681	378,998	5.4	1.6
GRAND TOTAL	1,07,89,708	85,96,678	2,843,018	2,792,589	3.8	3.1

The area under Major Works charged as irrigated, was less in 1892-93 than in 1891-92 by 21,254 acres, but the revenue derived was more, as the large remissions of the previous year were not found necessary. The area under Minor Works was greater by 71,683 acres than in 1891-92.

10. Details of the average water-rate for wet crops and irrigated dry crops are now given on page 7 of the Report. The figures are summarised in paragraph 7 of the review by the Madras Government on the report. For the Major Works they are as follows :—

	FIRST CROP.						SECOND CROP.
	GOVERNMENT LANDS.		ZAMINDARI LANDS.		INAM LANDS.		
	Wet crop.	Dry crop.	Wet crop.	Dry crop.	Wet crop.	Dry crop.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Gótlávuri delta	4.06	2.57	4.00	3.41	4.06	3.39	4.25
Kistna delta	4.22	3.32	4.19	2.61	4.35	5.04	3.57
Pennér anicut	4.52	3.15	...	...	3.99	3.44	2.91
Sangam anicut	4.53	3.03	...	...	3.85	3.24	3.03
Karnúl-Cuddapah canal	3.61	...	...	...	3.86	...	...
Barúr tank	3.74	2.47	...	...	3.95	2.50	1.29
Cauvery delta	3.42	1.60	...	...	2.04	1.61	2.46
Srivaikuntham anicut	6.35	2.37	3.86	3.61	3.95	1.75	3.24

The rates for wet crop (rice) appear low as compared with the rates obtaining in other parts of India for the same crop.

11. The area charged as irrigated under first crop by the Major Works amounted to 2,152,718 acres, and under second crop to 191,008 acres, or a total of 2,213,726 acres. The difference between this total and that given in column 4 of the table in paragraph 9 is due to the inclusion in the latter of the extent of "waste charged." The proportion of flow to lift irrigation was about 27 to 1.

12. The following statement shows the details of the working expenses, including the old maintenance charges, for each of the Major systems, and for the Minor systems in the aggregate :—

System.	1892-93.					1891-92.
	New Works and Repairs.	Establishment.	Tools and Plant.	Indir. et charges.	Total.	Total.
1	2	3	4	5	6	7
MAJOR WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gótlávari	2,01,621	3,32,769	43,979	39,723	7,11,092	6,69,701
Kistna	2,28,980	2,54,092	37,809	23,940	5,44,821	5,41,238
Pennér	27,614	30,644	...	3,101	61,359	48,618
Sangam	40,483	35,475	826	3,775	80,059	62,038
Karnúl	1,26,749	36,334	1,919	4,255	1,69,287	1,31,412
Barúr	3,226	1,599	...	186	5,011	3,169
Cauvery	85,664	2,3,590	268	26,036	3,47,558	3,74,563
Srivaiikuntham	17,158	15,061	...	1,702	33,911	39,216
Rushikulya	7,886	1,814	...	254	9,954	...
Total Major Works	8,32,381	9,41,378	84,331	1,04,972	19,63,062	18,77,985
Per acre irrigated by Major Works . . . . .	...	...	...	...	0.82	0.78
Minor Works and Navigation	3,22,629	1,51,930	2,132	18,110	4,94,801	6,00,424
GRAND TOTAL	11,55,010	10,93,308	86,463	1,23,082	24,57,863	24,78,409

The cost of maintaining the Major Works was about 28 per cent. of the gross, and 30 per cent. of the net revenue derived therefrom.

18. The charge for establishment in column 3 of the last statement is made up thus :—

	Major Works.	Minor Works and Navigation.	TOTAL.
	Rs.	Rs.	Rs.
Revenue management { Direction and Executive .	4,90,244	11,967	5,02,211
Collection charges .	2,78,362	67,059	3,40,431
TOTAL .	7,68,606	79,036	8,42,642
Maintenance of works	1,77,772	72,894	2,50,666
GRAND TOTAL .	9,41,378	1,51,930	10,93,308

The cost of revenue management of Major Works was about 9 per cent. of the gross revenue.

14. Of the irrigated crops, rice constituted 95 per cent. The estimated total value of all the crops irrigated by the Major and the principal Minor Works was 777 lakhs, which is more than the total capital cost of these systems.

15. The following figures give details regarding navigation on the principal canals :—

Canals.	Length of navigable channels.	Receipts.	Expenditure.	Value of goods.	Ton-mileage.
1	2	3	4	5	6
	Miles.	Rs.	Rs.	Rs.	
Gôdâvari	493	1,02,122	87,905	3,97,02,148	12,126,745
Kistna	297	37,116	32,563	1,74,98,863	9,801,191
Karnûl	190	1,808	11,230	1,81,464	163,966
Buckingham	262	1,01,366	80,293	1,28,32,844	23,413,520
TOTAL .	1,242	2,42,412	2,11,991	7,02,15,319	45,505,422
Corresponding figures of previous year . . .	1,233	2,27,943	3,29,565	6,29,43,102	39,652,011

The figures for 1892-93 show a considerable improvement over those for 1891-92.

16. Besides the Major and Minor Works for which Capital and Revenue Accounts are kept, dealt with above, there are a very large number of tanks and channels for which neither Capital nor Revenue accounts are kept, and the indirect receipts from which are not credited in the books of the Public Works Department. The more important of these works are maintained by the Public Works Department, the smaller ones by the Revenue Department. The systematic repair of some of these works has now been in progress for some years, under the title of the "Tank Restoration Scheme." The following

are the principal figures relating to these works, class I being those under the Public Works Department for which a continuous record of expenditure is maintained; class II other works under the Public Works Department; class III works under the Revenue Department:—

Class.	Area, 1st and 2nd crop.	Irrigation revenue.	Rate per acre.	Outlay, direct and indirect, and collection charges.	Rate per acre.
1	2	3	4	5	6
I . .	226,812	7,76,969	.....	.....	.....
II . .	1,268,471	32,95,101	.....	.....	.....
III . .	1,727,594	37,56,853	.....	.....	.....
Total, 1892-93 .	3,220,877	78,28,923	2.43	18,30,908	0.57
Total, 1891-92 .	2,720,872	62,11,070	2.32	.....	.....

The figures for 1892-93 show a substantial improvement over those for the previous year owing to the better rainfall.

17. The outlay on Agricultural Works, principally river embankments and conservancy, was as follows:—

	Rs.	Rs.
Original works	88,734	
Repairs	2,27,727	
		3,16,461
Establishment		71,492
Tools and plant		4,450
		3,92,403

18. Six investigating parties were at work on the Tank Restoration Scheme, the expenditure, which is included in that given in paragraph 16, being as follows:—

	EXPENDITURE DURING 1892-93.					Expenditure to end of 1892-93.
	Works.	Repairs.	Establishment.	Tools and plant.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Execution . .	1,28,412	1,83,512	71,742	4,679	3,88,345	32,70,029
Investigation . .	17,186	...	46,938	1,944	66,068	11,07,372
TOTAL .	1,45,598	1,83,512	1,18,680	6,623	4,54,413	43,77,401

Up to the end of the year 26,874 square miles had been investigated, estimates for 3,545 works had been prepared, and projects for a sum aggregating 87½ lakhs had been sanctioned.

19. The following figures relate to the discharge of some of the principal canals :—

CANALS.	AREA AC- TUALY IRRI- GATED, 1ST CROP.	MAXIMUM DISCHARGE AS DESIGNED.	MAXIMUM DISCHARGE DURING YEAR.	AVERAGE DISCHARGE AT HEAD.	ACRES IRRI- GATED PER CUBIC FOOT PER SECOND OF AVERAGE DISCHARGE.
	Acres.	Cubic feet per second.	Cubic feet per second.	Cubic feet per second.	First crop.
1	2	3	4	5	6
Gó dávari	631,590	8,516	10,343	5,897	107 10
Kistna	472,110	8,126	7,331	4,298	109 5
Pennér	63,448	2,306	1,313	435	145 86
Sangam	68,495	4,800	5,166	742	92 31
Karnúl	24,563	1,468	1,468	884	27 79
Cauvery	872,024	Not known.	37,325	22,342	70 65
Srivaikuntham . . .	16,426	1,860	1,912	Not given.	Not given.

20. The report was received by the Government of India on 27th November 1893. It was the first of the Revenue Reports to be received, and its early receipt is an extremely satisfactory feature. It has been correctly prepared, and furnishes a record of a year of very successful working which the Governor General in Council is happy to acknowledge.

Order.—Ordered, that copies of this Review and of the Report be forwarded to the Revenue and Agricultural Department for information.

Ordered also, that copies of this Review be forwarded to the Government of Madras for information and guidance, and to the Local Governments and Administrations in the Public Works Department noted on the margin for information.

The Governments of Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners of the Central Provinces and Burma.
The Agents to the Governor-General in Rajputana and Baluchistan.

Ordered further, that this Review be published in the *Gazette of India*, and that copies of the Review and of the Report be forwarded to Her Majesty's Secretary of State for India.

No. 37.—The Governor General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to the several Local Administrations with effect from the dates specified:—

NAMES.	From	To	Nature of promotion.	With effect from
Fagan, A. M. . .	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Permanent . .	16th August, 1893.
Oliver, G. T. I. . .	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Permanent . .	16th August, 1893.
Stanley, E. G. . .	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Temporary . .	1st September, 1893.
Matadin Sukul . .	Assistant Engineer, 1st grade, sub. <i>pro tem.</i>	Assistant Engineer, 2nd grade.	...	23rd September, 1893.
Müller, H. A. C. . .	Assistant Engineer, 2nd grade, sub. <i>pro tem.</i>	Assistant Engineer, 3rd grade.	...	23rd September, 1893.
Trapmann, A. G. R. . .	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Temporary . .	23rd September, 1893.
Coode, M. P. . .	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Permanent . .	1st October, 1893.
Hörnle, O. . .	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Permanent . .	1st October, 1893.
Sutherland, J. . .	Assistant Engineer, 1st grade, sub. <i>pro tem.</i>	Assistant Engineer, 1st grade.	Permanent . .	9th October, 1893.
Matadin Sukul . .	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Sub. <i>pro tem.</i> . .	9th October, 1893.
Trapmann, A. G. R. . .	Executive Engineer, 3rd grade, <i>temporary rank.</i>	Assistant Engineer, 1st grade.	...	14th October, 1893.
Cox, S. . .	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Sub. <i>pro tem.</i> . .	19th October, 1893.
Walling, H. O. . .	Executive Engineer, 3rd grade, sub. <i>pro tem.</i>	Executive Engineer, 3rd grade, <i>temporary rank.</i>	...	18th November, 1893.
Stanley, E. G. . .	Executive Engineer, 3rd grade, <i>temporary rank.</i>	Assistant Engineer, 1st grade.	...	18th November, 1893.
Cox, S. . .	Assistant Engineer, 1st grade, sub. <i>pro tem.</i>	Assistant Engineer, 2nd grade.	...	18th November, 1893.
Walsh, C. P. . .	Assistant Engineer, 2nd grade, sub. <i>pro tem.</i>	Assistant Engineer, 3rd grade.	...	18th November, 1893.

No. 38.—Mr. W. Ogden, Examiner of Accounts, attached to the Office of the Accountant General, Public Works Department, is appointed to officiate as Government Examiner of Accounts, East Indian Railway Company, during the absence on privilege leave of Mr. F. Morrison or until further orders.

No. 39.—Mr. W. E. Newham, Executive Engineer, 2nd grade, State Railways, is permitted to retire from the service of Government under the provisions of Public Works Department Resolution No. 2873 G., dated 2nd November 1893, with effect from the forenoon of the 2nd February 1894.

The 26th January, 1894.

No. 40.—Mr. C. C. B. Knapp, Executive Engineer, 3rd grade, Central Provinces, is permitted to retire from the service of Government under the provisions of Government of India Public Works Department Resolution No. 2873 G., dated 2nd November 1893, with effect from the forenoon of the 2nd February 1894.

No. 41.—His Excellency the Governor General in Council having sanctioned a reconnaissance survey of the country between Singhia, on the Bengal Central Railway, and Chandpur, is pleased to place the same under the control of the Director General of Railways.

The project will be known as the Singhia-Madaripur-Chandpur Railway Survey.

No. 42.—With reference to Public Works Department Notification No. 377, dated the 29th October 1891, Mr. V. C. French, Assistant Engineer, 2nd grade, is permanently transferred to the Accounts Branch in the rank of Deputy Examiner, 2nd grade (old classification).

No. 43.—With reference to Public Works Department Notification No. 394, dated the 13th October 1893, Mr. M. Leslie reverted from Executive Engineer, 1st grade, sub. *pro tem.*, to Executive Engineer, 2nd grade, from the 16th August 1893 to 30th September 1893, both days inclusive.

F. L. O'CALLAGHAN,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 27, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 4th November, 1893.

From the 18th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 11th November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page, 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,

Publisher, Gazette of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

PATENTS.

NOTIFICATIONS.

Calcutta, the 25th January 1894.

No. 133 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, during the week ending 20th January 1894, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888.

No. 19 of 1894.—W. D. Kirkman, Civil Engineer, Bareilly, North-Western Provinces, for the destruction of faecal and other filth matter by cremation, "A Cincerator."

No. 20 of 1894.—Neville George DeBretton Priestley, District Traffic Superintendent, Indian State Railways, attached at present to the Bombay, Baroda and Central India Railway Company, at Bandikui, for a press or grip called "The Screwless Racket Press for tennis, racquet, badminton and similar bats," made of wood and steel, or metal only, in which tennis or other similar bats can be kept in position and pre-

vented from warping or getting out of condition.

No. 21 of 1894.—The "Mail" Horse Shoe Syndicate (Foreign Patents), Limited, Manufacturers, of 57, Gracechurch Street, London, England, for improvements in shoes for horses or other hoofed animals.

No. 22 of 1894.—The "Mail" Horse Shoe Syndicate (Foreign Patents), Limited, Manufacturers, of 57, Gracechurch Street, London, England, for improvements in shoes for horses or other hoofed animals.

No. 23 of 1894.—George Edward Moore, Civil Engineer, of 3, Middleton Street, Calcutta, in British India, for an improvement in wind motors.

No. 134 P.—Whereas the inventors of the under-mentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) [or within the further time allowed under section 8, sub-section (4) of the said Act] the fee hereinafter mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorising others so to do has ceased :—

No. 47 of 1889.—Mr. H. Bell's invention for railway sleepers of iron or steel. (Specification filed 17th October 1889.)

No. 156 of 1889.—Messrs. A. Conacher and O. L. Williams' invention for improvements in the production of cold

and manufacture of ice and in machinery therefor. (Specification filed 14th October 1889.)

No. 195 of 1889.—Messrs. A. A. F. Davis and H. Howard's invention for a further improvement in punkah-

pulling machines. (Specification filed 2nd October 1889.)

**No. 219 of 1889.—Messrs. W. S. deLisle
Roberts and J S. Mullison's invention for an im-
proved atmospheric ther-
mo-electric generator.**

(Specification filed 6th
October 1889.)

No. 245 of 1889.—Messrs. T. E. Thomson & Co.'s invention for a night-soil vessel dry-earth sealer. (Specification filed 10th October 1889.)

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof —

The sum of R50 for each of the said inventions.

NOTICES.

Applications and all communications relating to the Inventions and Designs Act, 1888, should be placed under cover addressed "Secretary to the Government of India, Revenue and Agricultural Department (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, is open for the transaction of business on all days (except Sundays and Gazetted Holidays) from 11 A.M. to 4 P.M.

Applications for the registration of Trade Marks as " Designs " under Part II of the " Inventions and Designs Act (V of 1888) " are frequently received in the Office of the Secretary appointed under the said Act. It is hereby notified for general information that the Government of India are advised that Trade Marks are not " Designs " within the meaning of the said Act, and, therefore, are not capable of such registration.

G. W. FORREST,
*Secy. under the Inventions and
Designs Act, 1888.*

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 23rd January, 1894.

[illegible]

BANK OF BENGAL,
Calcutta, the 25th January, 1894.

F. T. LEWIS,
Chief Accountant.

By order of the Directors,
W. D. CRUICKSHANK,
Secretary and Treasurer

**Rate for Demand Loans 6 per cent.
Percentage 40'03.**

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enforced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th January, 1894.

PARTICULARS.	3½ PER CENT. LOANS.			4 PER CENT. LOANS							4½ PER CENT. LOANS			TRANSFER LOAN OF 1879, SEVEN SHIL- LINGS PER CENT. PORTION.	5 PER CENT. LOAN OF 1856-57.	GRAND TOTAL.	
	Of 1853-54.	Of 1855-94	Total.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1855.	Reduced 4 per cent. Loan of 1879.	Total.	Of 1870.	Of 1878.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	Total.				
Balance of 31st December, 1893	50,100	7,81,500	8,31,600	10,85,013	20,05,400	3,02,54,900	16,33,75,900	3,50,53,700	1,80,12,100	24,97,87,013	36,000	82,700	7,11,600	8,30,300	1,36,800	31,200	25,16,16,913
<i>Add—</i>																	
Amount of trans-ferred to in London	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...
Amount of trans-ferred to in London	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount of trans-ferred to in London	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras between 1st and 15th January, 1894	...	...	...	...	...	5,000	...	14,000	...	19,000	...	...	...	...	...	...	19,000
Amount enfaced at Bombay between 1st and 15th January, 1894	...	3,000	3,000	...	...	12,500	55,000	22,000	2,000	91,500	...	...	...	...	...	...	94,500
Amount enfaced at Calcutta between 1st and 15th January, 1894	...	24,000	24,000	...	...	1,25,500	4,56,000	1,10,600	7,500	6,99,600	...	...	...	...	...	...	7,23,600
<i>Deduct—</i>																	
Amount written off in the London Registers	50,100	8,08,500	8,58,600	10,85,013	20,05,400	3,03,97,900	16,38,86,900	3,52,00,300	1,80,21,600	25,05,97,113	36,000	82,700	7,11,600	8,30,200	1,36,800	31,200	25,24,54,013
Balance on 15th January, 1894	...	...	...	...	...	6,600	12,33,100	62,200	30,000	13,31,900	...	...	58,400	58,400	...	...	13,90,300
	50,100	8,08,500	8,58,600	10,85,013	20,05,400	3,03,91,300	16,26,53,800	3,51,38,100	1,79,91,600	24,92,65,213	36,000	82,700	6,53,200	7,71,900	1,36,800	31,200	25,10,63,713

NOTE.—From 9th June, 1867, to 15th Nov. 1893, enforced from India 8,407 lakhs; re-transferred from London 7,223 lakhs.

" 9th June, 1867, to 30th "	13 "	ditto	14 "
" 1st Dec. " " 15th Dec. "	7 "	ditto	24 "
" 10th " " 31st "	4 "	ditto	9 "
" 1st Jan. 1894, to 15th Jan. 1894,	8 "	ditto	14 "
	8,490 lakhs.		7,254 lakhs.

Balance against India 1,155 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 15th January, 1894.

W. D. CRUICKSHANK,
Secretary and Treasurer

COMPTROLLER GENERAL'S OFFICE.

Account of Security Deposits held by the Comptroller and Auditor General in Trust for Civil Officers on the 31st December 1893, published in conformity with paragraph 12 of Financial Notification No 276, dated 30th April 1880.

NAME OF PERSON OR FUND ON WHOSE BEHALF HELD.	AMOUNT OF INVESTMENT.				NAME OF OFFICER TO WHOM INTEREST IS SENT
	3½ per cent., 1853-54.	4 per cent., 1832-33.	4 per cent., 1805.	TOTAL.	
	R	R	R	R	
Bhopal Water-Works Endowment Fund	3,37,800	3,37,800	Political Agent, Bhopal.
Deposit of Treasurer, Bhopal Political Agency	20,000	20,000	Ditto, ditto.
Beni Madho Scholarship Fund	1,500	1,500	Ditto, ditto.
Kincaid Scholarship Fund	2,500	2,500	Ditto, ditto.
Mussamat Kundan Bayee	3,000	3,000	Ditto, ditto.
Security Deposit of Head Store-keeper in the Commissariat Department, Port Blair	2,200	2,200	Executive Commissariat Officer, Port Blair,
Security Deposit of Treasurer, Port Blair Treasury	2,000	2,000	Treasury Officer, Port Blair.
Jeyapore College Fund	1,000	1,000	Agent, Governor General, Rajputana, and the Resident, Jeyapore.
Mayo College Accumulated Fund	12,200	12,200	Agent, Governor General, Rajputana, and Principal Mayo College, Ajmere.
Ajmere Dispensary Fund	4,000	4,000	Commissioner of Ajmere.
Masuda Dispensary Fund	1,500	1,500	Ditto ditto.
Todgosh Dispensary Fund	1,500	1,500	Ditto ditto.
Ajmere Police Clothing Fund	5,000	5,000	Commissioner and General Superintendent of Police, Ajmere.
Ajmere Government College Fund	2,400	2,400	Commissioner of Ajmere, Merwara.
Mayo College Endowment Fund	6,80,600	6,80,600	Agent, Governor General, Rajputana.
Security Deposit of Mutsuddy Hyderabad Residency Office Shiva Charoda Thapatannally Siddalingappa	1,000	1,000	Extra Asst. Resident, Hyderabad, Deccan.
Verajandrappet Dispensary Fund	500	500	Commissioner and Treasury Officer, Coorg.
Ditto Municipal Fund	2,000	2,000	Commissioner of Coorg, and President, Verajandrappet Municipality.
Mercara Civil Dispensary Fund	1,100	1,100	Ditto, ditto.
Fraser Endowment for the Fraserpet School	3,000	3,000	President, Mercara Municipal Committee, and Civil Surgeon, Mercara.
Coorg School Endowment Plantation Fund	500	500	Commissioner and Inspector of Schools, Coorg.
Rao Bahadur Koshun Singh	5,000	5,000	Ditto, ditto.
Bundelkhand Rajcoomar College Fund	1,50,000	1,50,000	Political Agent Nowgong, (Bundelkhand).
Prince of Wales Recovery Fund	83,000	83,000	Ditto, ditto.
Sarila State	2,400	2,400	Ditto, ditto.
Security Deposit of Treasurer, Indore Treasury	1,50,000	1,50,000	Ditto, ditto.
Indore Residency School Fund	50,000	50,000	Treasury Officer, Indore.
Kibia Scholarship Fund	38,100	38,100	Ditto, ditto.
Mhow Church of England Mission Fund	3,000	3,000	Ditto, ditto.
Dhar Leper Hospital Fund	4,000	4,000	Ditto, ditto.
Guna Agency School Fund	10,000	10,000	Ditto, ditto.
Guna Agency Local Fund	5,000	5,000	Ditto, ditto.
Guna Dispensary Fund	1,000	1,000	Ditto, ditto.
Mhow Cantonment Fund	2,000	2,000	Ditto, ditto.
Mahidpur Cantonment Fund	33,000	33,000	President, Cantonment Committee, Mhow.
Abu and Anadra Dispensary Fund	9,400	9,400	Ditto ditto.
Ahmed, son of Ali Ahmed Joomanee	5,000	5,000	Superintendent General of Dispensaries and Vaccination in Rajputana.
Chuni Lall, Contractor	17,900	17,900	Political Agent and Consul, Muscat.
Security Deposit of Chandmal	500	500	Assistant Commissioner, Northern India Salt Revenue, Sambhar.
Brandis Prize for Sylviculture	75,500	75,500	Ditto ditto.
Imperial Forest School Jubilee Prize Fund	2,700	2,700	Director of Forest School, Dehra Dun.
Northbrook Medal Prize Fund	300	300	Ditto ditto.
Security Deposit of Bullion-keeper, Calcutta Mint	2,000	2,000	Master of the Mint, Calcutta, and Director of Public Instruction, Punjab.
Security Deposit of Head Melter, " " " "	50,000	50,000	Master of the Mint, Calcutta.
Security Deposit of Palathadaka Soobiah, Treasurer, Coorg	2,500	2,500	Ditto ditto.
Deposit of Paley Kandeia Jyemeah, Subedar of Mercara Taluk	3,000	3,000	Commissioner of Coorg and the Treasury Officer, Coorg.
Deposit of Apparandra Maudanna	1,500	1,500	Ditto, ditto.
Deposit of N. Ramabhadraiah	1,600	1,600	Ditto, ditto.
Security Deposit of Treasurer, Nowgong Treasury	500	500	Ditto, ditto.
Thompson Prize Fund	10,000	10,000	Treasury Officer, Nowgong, (Bundelkhand.)
Mercara School Endowment Plantation Fund	1,000	1,000	Commissioner of Coorg and Inspector of Schools, Mercara.
Abkari Contractor, Coorg	70,000	70,000	Ditto, ditto.
Principal, Mayo College, Ajmere	12,400	12,400	Chief Commissioner and Commissioner of Coorg.
Shaik Abdul Latif, a minor under Court of Wards	7,000	7,000	Principal, Mayo College, Ajmere.
Pollock Prize Medal Fund	6,200	6,200	Treasury Officer, Ajmere.
Estate of the late ex-King of Oudh	5,68,800	5,68,800	Comptroller, India Treasuries.
Chittiyana Atchiah, minor	700	700	Ditto, ditto.
Sivachar Lingarajappa, minor	900	900	District Judge and Treasury Officer, Coorg.
Devangada Thimmiah, minor	700	700	Ditto, ditto.
Machamada Chik Ganapathy, minor	200	200	Ditto, ditto.
Chattaranda Moottanah, minor	1,100	1,100	Ditto, ditto.
Sivachar Basavi	2,200	2,200	Ditto, ditto.
Sivachar Nanjiah, minor	700	700	Ditto, ditto.
Chikkana Somakka, minor	300	300	Ditto, ditto.
Vakkaligar Basavegowda, minor	300	300	Ditto, ditto.
Sivachar T. Siddalingappa	100	100	Ditto, ditto.
Chennabasavanja	100	100	Ditto, ditto.
Puppiah Mallama	1,000	1,000	Ditto, ditto.
Political Agent, Baghelkhand, and Superintendent of Rewah	25,000	25,000	Political Agent, Baghelkhand, and Superintendent of Rewah.
Rajputana Hospital Assistants	20,000	20,000	Agent, Governor General and Resident Surgeon and Chief Medical Officer in Rajputana.
Abdul Aziz, minor	1,700	1,700	Political Agent and Deputy Commissioner, Quetta, Peshin.
Assistant Political Agent, Quetta	2,400	2,400	Assistant Political Agent, Quetta.
Second Assistant Resident, Meywar	1,300	1,300	2nd Assistant Resident, Meywar.
Dulia Dispensary	500	500	Civil Surgeon, Ajmere.
Colonel Campbell Walker's Prize Fund	500	500	Director of Imperial Forest School, Dehra Dun.
Secretary, Board of Examiners, Calcutta	1,000	1,000	Secretary, Board of Examiners, Calcutta.
Carried forward	25,31,300	25,31,300	

*Account of Security Deposits held by the Comptroller and Auditor General in Trust for Civil Officers on the
31st December 1893, etc —continued*

NAME OF PERSON OR FUND ON WHOSE BEHALF HELD.	AMOUNT OF INVESTMENT.				NAME OF OFFICER TO WHOM INTEREST IS SENT.	
	3½ per cent., 1853-54.	4 per cent., 1832-33.	4 per cent., 1865.	TOTAL.		
	₹	₹	₹	₹		
TOTAL BROUGHT FORWARD	25,31,300	25,31,300		
Security Deposit of Treasurer, Currency Office, Allahabad	1,00,000	1,00,000	Comptroller General's Trust Account.	
Indemnity Deposit of lost Promissory Notes, Syama Sundari Chowdhani	10,000	...	...	10,000
Indemnity Deposit of lost Debiture, Kner Sham Prosad	5,000	5,000		
Indemnity Deposit of lost Promissory Notes, Mr. Henry Sevestre	1,800	1,800		
Investment of value of lost Currency Notes held on account of various individuals	14,400	14,400		
Security Deposit of Treasurer, Currency Office, Calcutta	...	1,000	69,400	70,400		
Security Deposit of Cashier, Government Printing Office	5,000	5,000		
Hindoo Family Annuity Fund	3,40,000	3,40,000		
Bengal Christian Family Pension Fund	3,22,000	3,22,000		
Patriotic Fund	2,68,500	2,68,500		
Persian Famine Relief Fund	14,000	14,000		
Lord Lawrence Memorial Fund	70,500	70,500		
National Leprosy Fund	14,500	14,500		
Deposit of Cashier, Office of the Private Secretary to the Viceroy	5,000	5,000		
Wazika Officer, Lucknow	1,09,400	1,09,400		
Deputy Commissioner, Paper Currency, Allahabad	1,500	1,500		
Security Deposit of Messrs. G. W. Allen & Co.	10,000	10,000		
TOTAL	10,000	1,000	13,51,000	13,62,000		
	3½ per cent., 1893-94.		Various, 4 per cent.			
Lost Currency Notes: Muttu Lall Roy	500	500	No Interest drawn, Comptroller General's Trust Account.	
" " " Shaik Bhadoo Biswas	600	600		
" " " Moulvi Ahmed Ali	800	800		
" " " Abinash Chunder Chuckerbutty	300	300		
" " " Mah Nin Byoo	2,000	2,000		
" " " Radha Madhab Dutta	500	500		
" " " Land Mortgage Bank	2,000	2,000		
" " " Shib Dyal Sing	4,500	4,500		
" " " Dwarka Nath Kundu	100	100		
" " " Civil Surgeon Paul	100	100		
" " " Hira Lall Chatterji	200	200		
" " " Janaki Nath Biswas	700	700		
" " " Madan Mohon Nundy	700	700		
" " " Bhogobal Chand Roy	500	500		
" " " A. Carapiet	400	400		
" " " Noho Coomar Bose	400	400		
" " " Tulsi Ram	100	100		
" " " Fidda Alli	2,200	2,200		
" " " Raj Coomar Chowdhury	300	300		
" " " Dewki Ram Jaisuar	300	300		
" " " Munshi Nundje	200	200		
" " " Moung Tun Gywe Myook, Bhamo	900	900		
" " " Ram Lall	100	100		
" " " Chundra Kanto Bose	200	200		
" " " Mr. J. Kabiraj	300	300		
" " " Moula Baksh and Abdar	100	100		
" " " Rosheed	100	100		
" " " Taji Ahir	500	...	...	500
" " " Hari Nath Sirkar	2,100	2,100		
Balance of Government Agency	500	500		
TOTAL	500	...	21,600	22,100		
GRAND TOTAL	500	10,000	1,000	39,03,900		

Besides the above the following Government Promissory Notes have been received but not yet converted in to Book Debt Certificates:—

Case Nos.		₹
Nos. 185 and 186,	General Family Pension Fund	23,50,000
No. 202,	Secretary, Board of Examiner	500
247,	S. Appu Row, Pensioned Tehsildar, Bellary, Madras	2,000
No. 215 and 283,	Master of the Mint, Calcutta	200
No. 292,	Resident in Nepal	2,500
Nos. 207 and 214,	Extra Assistant Conservator of Forests, Montgomery Division	1,000
No. 232,	Commissioner of Coorg and Inspector of Schools, Coorg	5,000
282,	Patriotic Fund	

COMPTROLLER GENERAL'S OFFICE,
CALCUTTA;

The 26th January 1894.

STEPHEN JACOB,

Comptroller General and Auditor General.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists (Home Department Resolution No. 46—1668-32, dated 9th October, 1884).

Register No.	DESCRIPTION.	Metal.	Value of each coin.	Number of coins available for sale.	REMARKS.
			<i>R a p.</i>		
	FOUND IN THE HISSAR DISTRICT. <i>Old coins of Pathan Sultans of Delhi.</i>				
230	Pathan Ghiyásu-d-din Tughlag	Copper	0 4 0	2	These coins will be available for sale up to and not later than the 24th August, 1894.
234	Alau-d-din Muhammad Shah	Do.	0 1 0	17	
235	Ghiyasu-d din Tughlag Shah	Do.	0 1 0	5	

CALCUTTA MINT,
The 24th January, 1894.

G. DAVIDSON, *Major, R.E.,*
Offg. Master of the Mint.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 26th January, 1894.

No. 31.—Mr. H. T. Pinhey, Assistant Superintendent, class VI, 1st grade, is allowed furlough for one year under Article 340 (b) of the Civil Service Regulations, with effect from the forenoon of the 28th December, 1893.

W. R. BROOKE,
Director-General of Telegraphs.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

Asutosh Mukhopadhyay, M.A., B.L., having fulfilled the conditions contemplated in the Regulations for the Degree of Doctor in Law, will be admitted to the degree at the next Convocation.

W. GRIFFITHS,
Registrar.

SENATE HOUSE,
The 23rd January, 1894.

SURVEY OF INDIA DEPARTMENT.

NOTIFICATION.

Calcutta, the 23rd January, 1894.

No. 3.—The following promotions are made, with effect from the 18th December, 1893, *vice* Mr. A. M. Lawson, Extra Assistant Superintendent, 1st grade, retired:—

Mr. W. A. Wilson, Extra Assistant Superintendent, 2nd grade, to be Extra Assistant Superintendent, 1st grade.

Mr. G. Belcham, Extra Assistant Superintendent, 3rd grade, to be Extra Assistant Superintendent, 2nd grade.

Mr. W. C. Price, Extra Assistant Superintendent, 4th grade, to be Extra Assistant Superintendent, 3rd grade.

Mr. J. Connor, Extra Assistant Superintendent, 5th grade, to be Extra Assistant Superintendent, 4th grade.

Mr. G. C. Swiney, Extra Assistant Superintendent, 6th grade, on the seconded list, to be Extra Assistant Superintendent, 5th grade, on the same list.

Mr. J. S. Swiney, Extra Assistant Superintendent, 6th grade, to be Extra Assistant Superintendent, 5th grade.

H. R. THUILLIER, *Colonel, R.E.,*
Surveyor-General of India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 19th January, 1894.

No. 143-G.—Second class Hospital Assistant Myia Singh returned on the afternoon of the 1st October, 1893, from the leave granted him in this office Notification No. 3662 G., dated 18th September, 1893, and third class Hospital Assistant Shiblal, reverted to the Native States Reserve List from that date.

No. 144-G.—Third class Hospital Assistant Gyanchund returned on the forenoon of the 30th October, 1893, from the leave granted to him in this office Notification No. 3663-G., dated 18th September, 1893.

No. 145-G.—Third class Hospital Assistant Ranchhodlal Viswanath returned on the 24th September, 1893, from the leave granted him in this office Notification No. 3664-G., dated 18th September, 1893.

No. 146-G.—Second class Hospital Assistant Lachman Das returned on the forenoon of the 28th September, 1893, from the leave granted him in this office Notification No. 3667-G., dated 18th September, 1893, and second class Hospital Assistant Sukhnundon reverted to the Native State's Reserve List from that date.

No. 147-G.—Third class Hospital Assistant Mehdi Hussain, attached to the Khanpura Dispensary, was granted privilege leave for three months, from the forenoon of the 23rd October, 1893.

No. 148-G.—Hospital Assistants Jadunath Sircar and Trikamlal Maganlall have been appointed third class Hospital Assistants for Government Service, and placed on the Native State's Reserve List, from the 18th October and 28th November, 1893, respectively.

No. 149-G.—Third class Hospital Assistant Chunda Singh, attached to the Charitable Dispensary at Abu, availed himself of one month and 15 days' privilege leave, from the 15th November to the 29th December, 1893, both days inclusive.

No. 150-G.—The following transfers have been made in the establishment of Civil Hospital Assistants in Rajputana :—

Class.	NAME.	From	To	Date of transfer.
Third	Abdul Hamid	Bikanir Raj Service	Native State's Reserve List.	8th September, 1893.
Do.	Chunda Singh	Jeypore Raj Service	Charitable Dispensary, Mount Abu.	1st October, 1893.
Second.	Abdul Wahid	Native State's Reserve List.	Jeypore Raj Service	1st October, 1893.
Third	Hafiz Karim Ahmed	Native State's Reserve List.	Ulwar Raj Service	1st November, 1893.
Do.	Rahmat Ali	Ulwar Raj Service	Native State's Reserve List.	1st November, 1893.
Do.	Rahmat Ali	Native State's Reserve List.	Kotah Raj Service	25th November, 1893.
First	Emamuddin	Abu Charitable Dispensary.	Rajputana Agency Hospital, Abu.	12th October, 1893.
Third	Ranchhodlal Viswanath	Rajputana Agency Hospital, Abu.	Abu Road Charitable Dispensary.	12th October, 1893.
Do.	Brijbashi Lall	Abu Road Charitable Dispensary.	Sirohi Raj Service	13th October, 1893.

No. 151-G.—First class Hospital Assistant Pirbhu Lall, attached to the Raj Dispensary at Tonk, was granted privilege leave for two months, from the forenoon of the 24th December, 1893, and second class Hospital Assistant Sukhnundon was appointed to act for him during his absence.

No. 152-G.—Third class Hospital Assistant Ardeshir Cowasji, attached to the Sudder Dispensary at Ulwar, was granted privilege leave for three months, from the afternoon of the 16th December, 1893.

No. 153-G.—Third class Hospital Assistant Arut Shankar Mungal Shankar, in charge of the Merta Dispensary in the Marwar State, availed himself of privilege leave for one month, from the 18th October to the 17th November, 1893.

No. 154-G.—Third class Hospital Assistant Nund Kishore returned on the forenoon of the 4th September, 1893, from the leave granted to him in this office Notification No. 2872-G., dated 28th July, 1893.

No. 155-G.—Third class Hospital Assistant Abdus Samad returned on the forenoon of the 2nd October, 1893, from the leave granted to him in this office Notification No. 2871-G., dated 28th July, 1893.

No. 156-G.—Second class Hospital Assistant Hasan Khan, attached to the Tijara Dispensary, in the Ulwar State, died on the 25th October, 1893.

No. 158-G.—With reference to Foreign Department Notification No. 2061-G., dated the 26th December, 1893, it is hereby notified that Surgeon-Captain J. Chaytor White, M.D., Indian Medical Service (Bengal), assumed charge of his duties as Officiating Medical Officer of the Meywar Bhil Corps on the forenoon of the 7th January, 1894.

No. 163-G.—With reference to Foreign Department Notification No. 1804-G., dated the 2nd November, 1893, it is hereby notified that Colonel W. F. Prideaux, Indian Staff Corps, assumed charge of the Meywar Residency from Lieutenant Colonel W. H. C. Wyllie, C.I.E., Indian Staff Corps, on the afternoon of the 11th January, 1894.

By Order,

O. V. BOSANQUET,

First Asst. Agent to the Govr.-Genl., Rajputana.

AGENT TO THE GOVERNOR-
GENERAL, RAJPUTANA,
AND CHIEF COMMISSIONER,
AJMERE-MERWARA.

NOTIFICATION.

Abu, the 19th January, 1894.

No. 174-G—With reference to Foreign Department Notification No. 1857 G, dated the 9th November, 1893, it is hereby notified that Colonel G. H. Trevor, C.S.I., Indian Staff Corps, returned to duty and resumed charge of the office of Agent to the Governor General, Rajputana, and Chief Commissioner, Ajmere-Merwara, from Colonel W. F. Prideaux, Indian Staff Corps, on the afternoon of the 8th January, 1894.

By Order,

O. V. BOSANQUET,

*First Asst. Agent to the Govr.-Genl.,
Rajputana, & Chief Commr.,
Ajmere-Merwara.*

AGENT TO THE GOVR.-GENERAL
AND CHIEF COMMISSIONER
IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 16th January, 1894.

No. 298.—Under the provisions of Articles 277 and 291 of the Civil Service Regulations, the Agent to the Governor-General and Chief Commissioner in Baluchistan is pleased to grant Lalla Udho Dass, sub. *pro tem.*, Munsiff of the 2nd grade and Munsiff of Sibi, privilege leave of absence for two months and sixteen days, with effect from the 10th January, 1894.

No. 299.—Consequent on the grant of privilege leave to Lalla Udho Dass, Munsiff of Sibi and sub. *pro tem.*, Munsiff, 2nd grade, on the graded list of Tahsildars and Munsiffs, the following acting appointments are made in the graded list of Tahsildars serving in Baluchistan:—

- (i) Kazi Muzaffar Khan, Tahsildar, 3rd grade, and Tahsildar of Quetta, is appointed to officiate as Tahsildar, 2nd grade, *vice* Lalla Udho Dass.
- (ii) Munshi Amar Singh, Tahsildar, 4th grade, and Tahsildar of Pishin, is appointed to officiate as Tahsildar, 3rd grade, *vice* Kazi Muzaffar Khan.
- (iii) Lalla Gelaram, Naib-Tahsildar, Fort Sandeman, is appointed to officiate as a Munsiff of the 4th grade (*vice* Amar Singh) and is posted as Munsiff of Sibi.

By Order,

P. T. SPENCE, *Lieut.*,

Second Assistant.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 18th January, 1894.

No. 38—65.—In conformity with section 25 of the Negotiable Instruments Act of 1881, the Chief Commissioner is pleased to notify that the following is the list of holidays, which are gazetted as public holidays, to be observed in the courts and offices of the Ajmere-Merwara District during the year 1894:—

No.	Names of Holidays.	Dates.	Days of the week.
<i>Christian Holidays.</i>			
1	New Year's Day . . .	1st January . . .	Monday
2	Good Friday . . .	23rd March . . .	Friday
3	Empress' Birthday . . .	24th May . . .	Thursday
4	Christmas Day . . .	25th to 31st Dec.	Tuesday to Monday
			TOTAL

<i>Hindu Holidays.</i>			
1894.			
1	Shiv Ratri . . .	5th Mar. . .	Monday
2	Holi . . .	20th and 21st Mar. . .	Tuesday and Wednesday
3	Shri Satmt Fair . . .	24th Mar. . .	Thursday
4	Baisakhi Fair . . .	19th May . . .	Saturday
5	Raksha Bandhan . . .	10th Aug. . .	Thursday
6	Janam Ashtami . . .	24th Aug. . .	Friday
7	Savitri Fair . . .	7th Sept. . .	Friday
8	Jajhulni Akadashi . . .	10th Sept. . .	Monday
9	Anant Chowdash . . .	11th Sept. . .	Friday
10	Dussehra . . .	8th, 9th and 10th Oct. . .	Monday to Wednesday
11	Dipmalika . . .	29th and 30th Oct. . .	Monday and Tuesday
12	Pushkar Fair . . .	9th to 13th Nov. . .	Friday to Tuesday
			TOTAL

<i>Mohamedan Holidays.</i>			
1894.			
1	Urs Khwaja Sahib . . .	11th to 13th Jan. . .	Thursday to Saturday
2	Shab Barat . . .	21st Feb. . .	Wednesday
3	Idul Fitar . . .	9th Apl. . .	Monday
4	Idul Zuba . . .	15th June . . .	Friday
5	Moharram . . .	12th to 14th July . . .	Thursday to Saturday
6	Barawafat . . .	13th Sept. . .	Thursday
			TOTAL

N.B.—1. For English and Vernacular Offices, where there are no arrears of work, the last Saturday in every month.

2. The last day of every month will be observed as a holiday in the Treasury Office, Ajmere, instead of last Saturday.
3. Mohamedan holidays depend on the moon being visible and fall on the day following such event.
4. Holidays are granted to Hindus on account of eclipses of the sun and of the moon, those for the former are granted for the day on which the eclipse occurs, and those for the latter for the day following the eclipse. This year there will be an eclipse of the moon on the 21st March and solar eclipses on the 6th April and the 20th September. The resulting holidays will be observed on the 22nd March, the 6th April and the 29th September, respectively.
5. Local holidays may be granted for great festivals or fairs at the discretion of the Commissioner, when there are no arrears of work.
6. The Civil Court vacation commences on the 1st of August and ends on the 30th September, 1893. No fresh suits shall, during that time, be instituted unless they be of an urgent character, but the Courts will be open for the purposes of clearing up cases instituted before 15th July and for disposal of any urgent work.

By Order,

O. V. BOSANQUET,

First Asst. to Agent to the Govt.-Genl.,
Rajputana, & Chief Commr., Ajmere-Merwara.

THE RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 16th January, 1894.

No. 125—14-88.—The following Rules framed by the Resident in Mysore under section 2, Act XVI of 1863, as extended to the Civil and Military Station of Bangalore by the Government of India, Foreign Department, Notification No. 4424-I., dated 23rd December, 1886, for the methylation, storage, fixing the value, and sale of spirits rendered effectually and permanently unfit for human consumption, are hereby promulgated for general information:—

A register in the form appended shall be maintained at distilleries and warehouses whence methylated spirits are issued under Act XVI of 1863, and the following instructions shall be observed in this behalf:—

- (i) Spirit methylated for use exclusively in arts, manufactures or chemistry, and which has been rendered effectually and permanently unfit for human consumption, is subject only to an *ad valorem* duty of 5 per cent. on the value of the spirits alone, and not on that of the mixture.
- (ii) Whenever spirit is to be rendered effectually and permanently unfit for human consumption, the ingredient to be used for admixture with the spirit shall be caoutchoucine, and it shall be mixed with the spirit in the proportion of one part by volume of the caoutchoucine to 99 parts by volume of the spirit, which shall not be of less strength than 30° over proof.
- (iii) But when it can be proved to the satisfaction of the Collector of Civil and Military Station that the presence of caoutchoucine will render the spirit unsuitable for the purpose for which it is required, special sanction may be obtained from that officer for the use of woodnaphtha (Methylic Alcohol) instead of caoutchoucine. In this case, one part by volume of crude woodnaphtha shall be mixed with nine parts by volume of spirits having a strength not less than 30° over proof.
- (iv) The caoutchoucine or the woodnaphtha before its admixture with the spirit must be tested by the Chemical Examiner to Government, who must certify to the Collector of Civil and Military Station that it is of the proper strength and fitted, if used in the above-mentioned proportions, to effectually and permanently render unpalatable and unfit for human consumption the spirit with which it is mixed.
 - (a) Should it be found impracticable to obtain caoutchoucine or crude woodnaphtha of the required quality to mix in the aforesaid proportions, the Chemical Examiner shall direct the said proportions to be so raised as to render spirits mixed therewith effectually and permanently unfit for human consumption ere issued.
- (v) The caoutchoucine or woodnaphtha so tested and certified by the Chemical Examiner shall be kept under the lock and key of the Distillery Officer in whose presence only methylation shall be allowed.
- (vi) No methylated spirits shall be allowed to pass out of a distillery or warehouse unless covered by a pass issued by the officer in charge thereof.
- (vii) For the purpose of fixing the amount of duty to be levied on such spirits, their market-value shall be determined by the Collector of Civil and Military Station, subject to approval of the Resident in Mysore.
- (viii) Materials intended for use in the methylation of spirits must be delivered by the distiller of the Government Central Distillery at Bangalore into the charge of the officer who will take a sample from each separate cask or parcel thereof and forward the same to the Collector of Civil and Military Station for transmission to the Chemical Examiner, and will secure the bulk under a lock in a separate secure room or godown to be provided by the distiller. No portion of such bulk shall be used for the purpose of methylation or be transferred to the warehouse until the receipt of the

Chemical Examiner's report. On the receipt thereof, if it be to the effect that the materials are not suitable for use in methylation, the officer shall deliver the same to the distiller who shall be bound forthwith to remove the same from the premises and not to bring them back again. If, however, the Chemical Examiner's report is to the effect that the materials are suitable for use in methylation, the officer will cause them to be removed into and to be secured in the distillery warehouse, and will at the same time enter them in the register appended to these rules.

(ix) The officer must personally attend during the whole process of the methylation of spirits.

By Order,
C. W. RAVENSHAW,
First Assistant Resident.

Register of methylation in the

Distillery.

Date.	METHYLATION MATERIALS.						SPIRITS METHYLATED.			REMARKS. (Here enter whence materials received, number and date of Chemical Examiner's report, authority for methylation, etc.)
	Description.	Unit.	In hand.	Re-ceived.	Total in hand and received.	Used.	Vat number.	Quan-tity.	Strength	
1	2	3	4	5	6	7	8	9	10	11

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th January, 1894.

No. 1-A.—Lieutenant A. F. Cumberlege, R.E, Assistant Engineer, 2nd grade, passed the Departmental Standard Examination in Hindustani, prescribed in Public Works Code, Chapter II, paragraph 18, on the 21st November, 1893.

R. T. R. LAURENCE, Captain, R.E.,
for Director-General of Military Works.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 23rd January, 1894.

No. 3.—Babu Ram Gopal Vidyant, Special Engineer, is transferred, temporarily, from the Oudh and Rohilkhand Railway to the Delhi-Minchinabad Railway Survey.

W. S. S. BISSET, Lieut.-Col., R.E.,
Offg. Director General.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, Major, S.E.,
Principal, Thomason College.

ELEPHANTS FOR SALE.

NOTICE.

For sale, four elephants, all valuable fine tusk-ers, as per following description:—

Name.	Age (probable).	Size.	Disposition or tem-per.
	Years.		
1. Bada Motiguz .	50	9' 3"	Good.
2. Pown Guz .	53	9' 3"	Good.
3. Jung Bahadur .	53	9' 0"	Good.
4. Captain Gunning .	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.

Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,

Conservator of Forests, Northern Circle.

CONSERVATOR'S OFFICE, NORTHERN CIRCLE,

MADRAS PRESIDENCY,

Vizagapatam, 18th July, 1893.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the II. Battery, Royal Horse Artillery, dated at Umballa, this 18th day of January, 1894.

Number, Rank, and Name, —R.A.—4143, Bombardier Charles Mitchell.	Place of Enlistment— Woolwich.
Age,—28 years.	Parish and County in which Born,—Finsbury, London, Middlesex.
Height,—5 feet 6 inches.	Date of Desertion or Absence,—15th January, 1894.
Colour of— Complexion, sallow; Hair, dark brown, small black moustache; Eyes, brown	Place of Desertion or Absence,—Umballa.
Trade,—Clerk.	Marks,—Scar on forehead.
Date of Enlistment,—31st December, 1884.	In plain clothes. Under 10 years' service.

J. W. HAWKINS, Major, R. H. A.,

Comdg, H. Baly, R. H. A.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Prince Albert's Somersetshire Light Infantry, dated at Poona, this 17th day of January, 1894.

Number, Rank, and Name, —No. Som.—1038. Sergeant James Lowery.	Parish and County in which Born,—Newtonards, Belfast Co. Down.
Age,—38 years.	Date of Desertion or Absence,—14th January, 1894.
Height,—5 feet 11 inches.	Place of Desertion or Absence,—Raichur. Missing en route to Wadi from Guntakal.
Colour of— Complexion, fresh; Hair, brown; Eyes, blue.	Marks.—None.
Trade,—Carpenter.	Under 20 years' service.
Date of Enlistment,—30th June, 1874.	
Place of Enlistment,— Belfast.	

W. C. F. MADDEN, Lt.-Col.,

Comdg. 2nd Battn, P. A. Somersetshire Light Infantry.

Report of a Deserter or Absentee without leave from the Royal Artillery of 43rd Field Battery, dated at Camp Calcutta, this 24th day of January, 1894.

Number, Rank, and Name, —No. 94041, Gunner William Marshall.	Date of Desertion or Absence,—18th January, 1894.
Age,—26 years 1 month.	Place of Desertion or Absence,—Camp Calcutta.
Height,—5 feet 6 inches.	Marks,—Tattoo marks both knees, stars; tattoo right forearm, girl skipping; tattoo both shoulders, stars; tattoo bracelets on both wrists; tattoo R. T. left calf.
Colour of— Complexion, fresh; Hair, dark brown; Eyes, grey.	Not on leave or furlough.
Trade,—Sailor.	Under 2 years' service.
Date of Enlistment,—17th November, 1892.	
Place of Enlistment,—Barackpore, East Indies.	
Parish and County in which Born,—Woolwich, Kent.	

G. F. F. SHIRREFF, Major R.A.,

Comdg. 43rd Field Battery, R.A.

CEMETERY NOTICE.

To all concerned.

At the last half-yearly inspection of the Cemetery, 8th January, 1894, the undermentioned tombs and head-stones, in the Cemetery of Ahmednagar Cantonment, were found in a ruinous condition: some are very unsightly and require re-setting, others want repainting. If the repairs are not effected within six months from the date hereof by the relatives or friends, the tombs will be made level with the ground in accordance with Rule XIX, Appendix M of the Public Works Code.

For information the approximate cost of repairs is added, and if the amount is sent to the Chaplain, the Executive Engineer of the Station will be asked to carry out the work.

No.	Tombs of	Approximate cost of repairs.
172 Old series.	Emily Gertrude, child of Fredrick and Mary Luisa Neville, died 31st July, 1859.	2
173 Old series.	Luisa Ann, wife of Samuel Hanson, Senior Apothecary, Medical Establishment, died 25th November 1810; also son of above, died 11th September, 1854.	5
206 Old series.	Infant of Robert and Georgiana Cunningham, died 8th April, 1860.	20
190 Old series.	Wife of Lieutenant Stewart Fellow, and daughter of Reverend B. C. Hathaway, Vicar of Kewstoke, Somerset, died 12th December, 1858.	5
178 Old series.	Mary and Elizabeth, children of William and Elizabeth Sherido, died 26th November, 1850, and 20th February, 1855.	20
179 Old series.	Charlotte, Huntley, and Andrew, children of Henry and Elizabeth Jane Huntley, died 25th June, 1857.	5
167 Old series.	Deborah, daughter of Henry Deborah, died 8th October, 1853.	5
160 Old series.	Mary Jane Sarah and Emily Ruth Luisa, children of Barrack Sergeant Henry Brewer, died 4th September, 1854.	5
102 Old series.	Son of James Campbell, died 10th May, 1861.	5
85 and 86 Old series.	Peter O'Riely, Gunner, 1st Battalion, Artillery, died 22nd June, 1854; also of his children Bridget, Mary Ann, Simon, Peter and John died 22nd October, 1852.	10
81 Old series.	Thomas McDonough, Gunner, 1st Battalion, Artillery Band, died 24th June, 1854.	5
82 Old series.	Ensign Eugene Louis B. Feore, of the 14th Regiment, N. I., died 21st September, 1854.	5
208 Old series.	Plastered tomb of Colour-Sergeant John Brooks, 50th Regiment, died 29th October, 1860.	10
264 Old series.	Ethel Maud, infant daughter of Captain Hill Wallace, R. H. A., died 6th June, 1862.	5
266 Old series.	Apothecary J. M. Sargon, died 7th May, 1863.	10
382 C. Block.	Head-stone of son of John and Sarah Ann Winfield, 3rd Hussars, died 21st August, 1871.	2
308 Old series.	Richard Yatt, died 12th September, 1861.	10
112 Old series.	James Quisander, Gunner, 1st Battalion, died 21st April, 1843.	5
127 Old series.	William Calvert, Esq., Bombay Medical Service, died 9th August, 1841.	10

H. N. MIDWINTER, M.A.,

Senior Chaplain.

AHMEDNAGAR,

The 12th January, 1894.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 22nd January, 1894.

No. 13088.—Babu Suryya Kumar Ganguli, Superintendent of Post Offices, 1st grade, is granted privilege leave for three months, from the 15th January, 1894, or from the date on which he may avail himself of it.

Babu Mahendra Nath Banerji is appointed to act as Superintendent of Post Offices, 4th grade, during the absence of Babu Suryya Kumar Ganguli, or until further orders.

H. M. KISCH,

Offg. Dir.-Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 23rd January, 1894.

Agent for Hearson's Patent Champion Incubator.	Hermann, F.	Pittar, Miss M.
Butlin, W.	Hunt, Stanley.	Sailes, Swe, & Co.
Carters (Seed Merchant).	Inglis, P. S.	Scott Lawrence & Co.
Cooper, Hon. W. E.	Jones, J. Williamson	Short, W. B.
Daly, D. F.	Kemble & Co.	St. Croix Madame.
Dorice, H.	Kiddle Brothers.	Stack, Miss (care of J. Stack).
Deckson, J. B.	Knox, R. J.	Sivan, Harry.
Dook & Co.	Levis, H., & Co.	Whitlaw & Co.
Employment Advertiser, Proprietor.	Macpherson, Mrs.	Wight, J. L.
Gibson, Peter.	Mannote, Pierre,	Woodyear, Mrs.
Giffensy, Mrs. Jessie Hicks.	Mops.	Wool, Mrs.
	Montro, David L.	
	Montagu Brothers.	
	Newham, W. F.	
	Pennington & Co.	
	Pinks & Co.	

Letters marked "Care of Post Office."

Aggs, W. H.	Fleming, Sandford.	Oppert, Dr. Gustav.
Aldridge, W. F.	Fox, B.	Parkinson, H.
Arenberg, Prince de.	Frank, Madame	Pallandt, Baroness de.
Auld, K. J.	Rose.	
Aviet, G. C. E.	Frova, Carlla.	Pattman, H. A.
Bagneux, Viscount	Gimoux de, A.	Platt, H. J. H.
Piere de.	Giffin, F., Mr.	Price, Edwin.
Baker, H. W.	Haldsworth, C.	Rentiers, John B.
Baker, Lieut.	Haldsworth, J.	Rentsch, R.
Bartholomew, F. M.	Hannett, E. C.	Rentsch, Wm.
Basten, N.	Hand, F.	Rice, Cecil Spring.
Beatty, V. S.	Harter, Franz. H.	Robertson, J. M.
Benett, Fred.	Helm, E.	Robert, W. J.
Binback, J.	Hilliard, Lt. M. A.	Roper, E. W.
Bismark Bohlen	Hinton, H.	Ross, W. L.
Gral, H.	Hoffman, Josef.	Ryder, H.
Branton, J.	Honggor, Fritz.	Sage, Homme Leon.
Brian, Mrs. J. F.	Howard, Mis.	Sale, Geo. James.
Broderrick, L. St. J.	Hoyle, H. W.	Salvatore, B.
Burdinsky, Kurt.	Hughes, A. J.	Savielle, A. J.
Burt, Cecil.	Ingram, J.	Scotland, W. A.
Campbell, Mrs. F. T.	Johnson, Lt. J. W.	Scott, J. D. Mrs.
Carey, L. S. D.	F.	Slaven, C. E.
Carter, Miss.	Kalherer, L. L.	Simmonds, Mrs. J. W.
Cartwright, W.	Keay, Seymour.	
Cavaggi, G.	Kemp, Alfred.	Sherwood, Miss J.
Capitano.	Kerry, H.	Spangen Comte de.
Chamberlain, Miss L.	Lang, A. H., Rev.	Spear, W. F.
Clarke, Rev. C. P.	LeMassee, Hugo.	Staniland, Carl.
Cocheval, Paul.	Lindenau, L. K.	Stanislaus, W.
Cohen, J. E.	Lock, J. G. O.	Steen, Charles.
Colahan, Miss.	Mackay, Hector.	Storch, Mrs. H.
Coles, J. R.	Mackenzie, Mrs. M.	Stoddard, W. A.
Cousins, Mrs. S.	Mackenzie, M. M.	Stuart, J. W.
Crake, D. H.	Malcolm, A.	Sykes, Mrs.
Crake, L. H.	Mathews, Mrs. J.	Thomas, E. A.
Craven, J. A.	W.	Thomson, Mrs.
Croucher, A. H.	McDonald, D. M. K.	Thornston, Mrs. E.
Cuthbertson, W.	McCarthy, Florence.	Thornton, Mrs.
Dalrymple, Viscount.	Madden, C. W.	Thurman, Miss.
DeCroix, Henry.	Marshall, L. S.	Trevison, R.
Deighton, A.	Meyer, Hans.	Tulloch, Mrs.
Dion, Mrs. N.	Middleton, C. H.,	Tundre, A.
Dias, D.	Miss.	Tyacke, Col. R.
Diriks, Ed.	Miller, Rev. C.	Ufford, Charles.
Donnell Gertrude, Miss.	Stuart.	Vyse, James.
Douglas, J. B.	Morris, Capt. R.	Wallace, H.
Drewitz, Hans.	Murray, C.	Webster, Capt. Fred.
Driver, W. H. P.	Murray, Miss.	Wentzel, Herman.
D'Arc, Geo.	Nebel, W. H.	West, W. W.
D'Arc, Miss E.	Niclos, Miss L.	White, Miss Hettie.
Edds, Miss Mary.	Nicholls, F. G.	Whitley, E. G.
Elmore, John S.	Noal, Mrs.	Whitfield, E. J.
Foster, Hon. J. W.	O'Connor, Miss K.	Wilson, Frank.
	O'Sullivan, Wm.	Woodward, Mrs.
	Oewel, F. W.	Wright, Alfred.
	Oppenheimer, Dr. H. S.	

Registered Letters.

Desbruslais, Mr.	Ross, Dr. A.	Weissman, B.
Marinburk, J.	Sewell, G.	Zimmerle, E., & Co.
Nikels, Monsieur.	Sewall, H. M.	

Unclaimed Letters held in the Bombay General Post Office.

Ashby, Made, Miss.	Harra, Lucy.	Randorh, R.
Archer & Co.	Isac, Miss.	Rubherrecht, Marie.
Allen, C. H.	Ives, K. J.	Robereeton, J. F.
Badmer, Rudolph.	Jacob, Miss A.	Rosenberg, A.
Black, Mrs.	Joplin, Mrs. A.	Rolchell, M. G.,
Broacha, Mr. A.	Jehangir Cawasji.	Mrs.
Burn, Miss.	Koplin, Mrs. Chris-	Rasmussen, D. H.
Burn, Miss Hilda.	tine.	Ratonjii, F., & Mrs.
Brown, G. J., Mrs.	Madge, D. F.	E.
Braudenbury, Anne E.	Macduff, A.	Snow.
	Moris, Mrs.	Stov, C. L.
Barker, D.	Macpherson, Major	Stuart, M., Mrs.
Borton.	T. R. M.	Simpson, J.
Cheron, Monsieur	Michel, Charles.	Spanion, A., Mrs.
Teberin.	Moritz, Vienna	Sharpe, F. S.
Challenger, Master	Marchant.	Sakalskee, A.
H. L.	Misquith, R. V.	Swan, Robt. L.
Carley, Joc.	Merz, C.	Symes, George, Mrs.
Dunning, Arther.	Newsom, C. M.	Snelling, T.
DSouza, B. J.	Nash, A. E., Mrs.	Smith, J. G., Mrs.
Dimanti, Monsieur	Niemarm, Gustad.	Thomas, E. A.
Octave.	OKilly, Brigade-	Simon.
Downee, Capt.	Surgeon, Lt.-Col.	Tomara, Madame
James.	O'Hearn, P.	Alga.
Diage, R. P.	Otto, I. E.	Thornton, G. B.
Dohner, Miss	Oliver, Miss.	Whitehead, Al.
Sophie.	Penton, T.	White, Chas. M. E.
Dewits, Hans.	Paterson, A. R.	Wilson, Alexander
Esevy, Bomber.	Prichard, Finlay.	C.
England, Capt.	Perceval, K. Joyce.	Wardroper, Col.
T. P.	Phillips, F. D.	Warwick & Co.
Forester, A.	Price, Pierre D.	Wingartin, Miss.
Hill, T. C.	Arneley.	Wincler, C. I.
Hall, Surgeon-Capt.	Peltz, Madam	(Madra, Marine
G. E.	Sarina.	Dept.)
Habikosh, Capt.	Roper, Mrs. E. W.	Webb, Miss Gerald.
Helchens, P.	Reevly, P.	Worlington, Harry.
Holt, George E.		

Unclaimed Letters held in the Barrackpore Post Office on the 23rd January, 1894.

Nil.

The 27th January, 1894.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched
	1894	
Egypt, Europe, America, Cape Colonies through United Kingdom.	31st Jan.	Per P. and O. Steamer from Bombay
Ditto (Book Post and Pattern Packets).	30th "	Ditto.
Mauritius, Mahé (Seychells), Mayotte, Nossi Be and Réunion	31st "	Ditto.
Zanzibar, Mozambique Delagoa Bay, Natal and Cape Colonies	31st "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China, and Japan.	3rd Feb.	Ditto.
Australia, New Zealand, and Tasmania.	3rd "	Ditto.
Australasian Colonies	9th "	Via Bombay and Tuticorin.
Madras and Colombo	6th "	Per P. & O. Str. Peking.
Straits, China, and Japan	30th Jan.	Per Steamer Wingsang.
Rangoon and Moulmein	30th "	Per Steamer Goa.
Rangoon, Moulmein, Penang, and Singapore.	2nd Feb.	Per Steamer Madura.
Akyab, Kyaukpyu, Sandoway, and Rangoon.	31st Jan.	Per Steamer Rashdaa.
Port Blair	30th "	Via Rangoon.
Mauritius	2nd Feb.	Via Tuticorin & Colombo.

N.B.—The letter-box for inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely, after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles

without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

JOHN OWENS,

Presidency Postmaster, Calcutta.

NOTICE No. 30.

Sealed tenders for the supply to the Western Circle, Bengal Commissariat, of brushes (mule pattern) at the station noted from date of commencement to 31st December, 1896, will be received by the Commissariat Store Officer (hereinafter referred to as the Commissariat Officer) at Lahore, up to noon on the 24th February, 1894, and then and there opened in the presence of all parties who may choose to attend.

2. No tenders will be received except on forms obtainable from the Commissariat Store Office at Lahore, which, as well as any information required regarding the contract, will be given on application to the Commissariat Officer at Lahore up to 4 o'clock P.M., on the 18th February, 1894. No addition or alteration must be made in the tender forms.

3. Seals of tenderers will not be accepted; they should have their marks verified by witnesses.

4. Covers to be superscribed "Tender for supply of Brushes."

5. The tender may be for all or any portion of the article required, but the term of contract must be as noted above, and the rate an average for the whole period. The Commissary General shall have the power to accept a tender in whole or in part, or to reject a tender without assigning any cause for so doing, but in the event of the tender being accepted in part only, and the tenderer failing to take up the contract, the whole earnest-money deposited will be confiscated.

6. Each tender must be accompanied with earnest-money in Government Promissory

The receipt may be for currency or Treasury receipt for the notes or cash. amount noted below. Tenders without earnest-money will not be attended to.

7. Earnest-money will be confiscated if the tenderer withdraws from his tender.

8. Sample of the article to be supplied can be inspected at any Commissariat Godown and at the Commissariat Store Depot, Lahore Fort :—

Description of articles and stations where required.	Estimated requirements.	Amount of earnest-money required.	REMARKS.
Deliverable at the Commissariat Store Depot, Lahore Fort—	No,	Rs	
Brushess . . .	13,401	70	

J. P. SPARLING, Captain,

Asst. Comsy. General.

LAHORE,

The 22nd January, 1894.

REDUCTION IN PRICE OF CINCHONA FEBRIFUGE.

From 1st April, 1891, and until further orders, Cinchona Febrifuge can be purchased by all Government officers and by any one taking *ten pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates—four-ounce tin, *Rs 8*; eight-ounce tin, *Rs 5*; one pound tin, *Rs 10*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only* at the under-noted rates—per four-ounce tin, *Rs 3*; per eight-ounce tin, *Rs 6*; per pound tin, *Rs 12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

জ্বর সিন্‌কোনার মূল্য কম করণ ।

১৮৯১ সালের এপ্রেল মাসের ১লা তারিখ অবধি যাবৎ অন্ত আত্ম না হয় তাবৎ কলিকাতার বোটানিকেল গার্ডেনের অর্থাৎ কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট গবর্ণমেন্টের কর্তৃচাৰিগণ এবং অপর কোন ব্যক্তি এক কালীন দশ পোণ্ড ক্রয় করিলে নিম্নলিখিত হিসাবে জ্বর সিন্‌কোনা পাইবেন অর্থাৎ চারি ওন্স টিন ২০ টাকায়, আট ওন্স টিন ৫, টাকায় ও এক পোণ্ড টিন ১০, টাকায় পাইবেন। সর্ব সাধারণে কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট নগদ মূল্য দরে এই এই হিসাবে অর্থাৎ চারি ওন্স টিন ৩, টাকায়, আট ওন্স টিন ৬, টাকায় এবং এক পোণ্ড টিন ১২, টাকায় পাইতে পারিবেন। কলিকাতার প্রধান প্রধান ইউরোপীয় ও দেশীয় ঔষধ বিক্রেতাগণও এই ঔষধ বিক্রয় করিয়া থাকেন। উপরোক্ত হার ছাড়া চারি ওন্স টিনের ১০, আট ওন্স টিনের ১০ ও এক পোণ্ড টিনের ১০ ডাক মাতুল দিতে হইবে।

PURE SULPHATE OF QUININE.

Manufactured at the Bengal Government Cinchona Plantation.

The price of this Quinine is as follows :—

1 Pound tin,	Rs 16, or, post free, Rs 16-12
½ " "	Rs 8, " Rs 8-8
¼ " "	Rs 4, " Rs 4-8

Analysis shows this Quinine to be of the purest manufacture; and it is guaranteed to be free from wilful mixture with the inferior alkaloids Cinchonine and Cinchonidine. It is for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Seebpore, near Calcutta. It can be had either white or coloured pink.

বঙ্গদেশের গবর্ণমেন্টের সিন্ধুকোনা আবাদে প্রস্তুত বিশুদ্ধ কুইনাইন ।

এই কুইনাইনের নিম্নলিখিত মূল্য, যথা—

১ এক পৌণ্ড টিন .	১৬ বা ডাকমাণ্ডল বিনা ১৬৫.
১ আধ . "	৮ বা ডাকমাণ্ডল বিনা ৮১.
১ শিকি . "	৪ বা ডাকমাণ্ডল বিনা ৪১.

পরীক্ষা করিয়া দেখা গিয়াছে যে এই কুইনাইন অতি বিশুদ্ধরূপে প্রস্তুত করা হইয়াছে। এবং ইহা যে সিন্ধুকোনা হইল ও সিন্ধুকোনা ভাইন নামক অশুকট কারের সাহিত ইচ্ছা পূরক বিশাল হয় নাই তাহার গারান্টি দেওয়া বাইতেছে। ইহা নগদ মূল্যে কেবল গবর্ণমেন্টের কর্মচারিগণের নিকট বিক্রয় করা যাইবে এবং কলিকাতার নিকটবর্তী শহরগুলির কোম্পানির বাগানের স্থপারিটেমেন্টের নিকট পাওয়া যাইতে পারিবে। ইহা লালা বা পাটল বর্ণের পাওয়া যাইতে পারিবে।

Catalogue of Books printed at Thomason College Press and procurable from Thomason College Book Depot.

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CASH MUST ACCOMPANY ORDER. ARTICLES WILL BE SENT BY VALUE-PAYABLE POST TO PERSONS IN GOVERNMENT EMPLOYMENT ONLY.

It is advised that letters containing remittances be registered.

N.B.—The Revised Prices herein entered cover the cost of packing, postage, and other incidental charges (except commission for Value-payable supplies), and are for all purchasers other than resident College Students. Drawing Instruments, drawing materials, etc., are not available at the College Book Depot, but can be obtained from the Superintendent, Canal Foundry and Workshops, Roorkee.

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Section VI.	Buildings (1891), R1-8
" VII.	Bridges (in the Press).
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Note.—The complete Treatise forms the course of the Engineer Class at the Thomason College in Civil Engineering, and the same, omitting Sections IX and X, is the course for the Upper Subordinate Class. The other Manuals are the complete course for both Classes in the several subjects of which they treat.

MISCELLANEOUS.

ENGINEERING WORKS.

Curve Tables, complete for laying any curve. 4a.
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 27, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Stolen.

The Government Promissory Note No. 329258 of the 4 per cent. loan of 1865 for Rs. 5,000, originally standing in the name of the Bank of Bengal and last endorsed to Ardesher Jamshedjee Doongajee, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietor after two years from the date of last advertisement.

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NOTICE.

The public are hereby informed that the services of Dr C. H. G. Weathrall, M.R.C.V.S., of Allahabad, being no longer required by the undersigned, are dispensed with from the 1st of February next. The informal Power-of-Attorney granted to him by the undersigned has been cancelled and declared null and void from the

22nd of January current at Rampur Beaulah. The undersigned will not be responsible for any work of Agency done by the said Dr. Weathrall after the above-mentioned date.

KUMAR GOPALENDRA NARAYAN RAY,
of Puttiah, in Rajshahye.
The 26th January, 1894.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Fifty-sixth Annual General Meeting of Subscribers of the above Institution will be held in the Town Hall, on Saturday, the 27th January, 1894, at 3 P.M., to receive the report of the Directors and to consider such matters as may then be submitted.

By Order of the Directors,

W. H. RYLAND,
Secretary.

CALCUTTA,
The 2nd January, 1894.



The Gazette of India.

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CALCUTTA, SATURDAY, JANUARY 27, 1894.

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PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Land Acquisition Act, 1870, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 25th January 1894 :—

We, the undersigned, Members of the Select Committee to which the Bill to amend the Land Acquisition Act, 1870, has been committed, have considered the Bill as amended by the former Select Committee and appended to their Report dated 22nd March 1893, together with the papers noted in the margin, and have now the honour to submit this our Report.

From Chief Secretary to Government, Madras, No. 2147, dated 14th October 1893, and enclosure [Papers No. 1 to Bill No. III].
From Officiating Revenue Secretary to Government, Punjab, No. 1162, dated 26th October 1893, and enclosure [Papers No. 2 to Bill No. III].
From Secretary, Bengal Chamber of Commerce, No. 67—94, dated 15th January 1894 and enclosure [Papers No. 3 to Bill No. III].

2. We have only a few changes to recommend in the amended Bill. They will be found printed in italics in the copy of that Bill which we attach to this Report.

3. We propose that the Bill should not come into force until the 1st March 1894, so as to allow of an interval between the date of its passing and its coming into force during which the officers concerned may become acquainted with its provisions.

4. In order to prevent any doubt as to the right to compensation of persons who own easements affecting lands taken up under the Bill, we have added an explanation to the definition of "person interested" making the definition expressly cover such persons.

5. We have amended section 5 so as to restrict references of disputes as to the amount to be paid for damage under that section to the chief revenue-officers of districts, as we are of opinion that such references should be decided by these officers only.

6. The object of the amendment we have suggested in the proviso to section 6 is to enable land to be acquired under the Bill for the purposes of colleges, hospitals and other public institutions which are in some cases only partly supported out of public revenues or the funds of local authorities.

7. The words we have added to section 9 (2) will enable the Collector to require persons to put their statements in writing in all cases in which he may consider this course necessary or desirable. Since the Collector is bound to make an award under section 11, it will prevent misunderstanding to give him this power.

8. A question having been raised as to the competency of the Collector to summon the parties interested as witnesses under section 14, we have thought it well to remove all doubt by inserting a specific reference to such parties in the section.

9. We have proposed the addition to section 17 (2) of the words printed in italics, as the language of the sub-section as settled by the former Select Committee did not appear to us to be sufficiently wide to provide for all the cases in which it may be desirable that a Railway Administration should acquire the immediate possession of land. Such acquisition is sometimes necessary for the maintenance of the traffic of a line when no river-side station is involved.

10. The object of the slight addition made by us to section 18 (r) is to make the provisions of that section as to disputes concerning apportionment the same as those of section 30 on that subject.

11. The new sub-section we have added to section 19 will insure the submission by the Collector of an accurate and complete descriptive list of all the relevant papers which may be required by the Court.

12. We are of opinion that only such land should be deemed to be part of a house, manufactory or building which it is proposed to take, under the Act, as can be held to be reasonably required for the full and unimpaired use of such house, manufactory or building. We have, therefore, added a clause to section 49 (r) directing the Court to have regard to this question when deciding any reference which may be made to it under the section.

13. In accordance with a suggestion made by the Bengal Chamber of Commerce we have required rules under section 55 to be made after previous publication, so as to give the public an opportunity of criticizing them before they are finally adopted.

14. We do not think that the amendments now proposed are of sufficient importance to require re-publication, and we recommend that the Bill appended to this Report be passed into law.

ALEX. EDW. MILLER.
A. P. MACDONNELL.
RASHBEHARY GHOSE.
C. C. STEVENS.
W. LEE-WARNER.

The 24th January 1894.

No. IV.

THE LAND ACQUISITION BILL.

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*The Land Acquisition Bill.**(Part I.—Preliminary.—Sections 1-3.)***No. IV.**

A Bill to amend the law for the acquisition of land for public purposes and for Companies.

WHEREAS it is expedient to amend the law for the acquisition of land needed for public purposes and for Companies and for determining the amount of compensation to be made on account of such acquisition; It is hereby enacted as follows:—

PART I.**PRELIMINARY.**

1. (1) This Act may be called the Land Acquisition Act, 1894.
Short title, extent and commencement.

(2) It extends to the whole of British India; and

(3) It shall come into force on the first day of March 1894.

2. (1) The Land Acquisition Act, 1870, and section 74 of the Punjab Courts Act, 1884, are hereby repealed.

Repeal.

(2) But all proceedings commenced, officers appointed or authorised, agreements published and rules made under the said Land Acquisition Act shall, as far as may be, be deemed to have been respectively commenced, appointed or authorized, published and made under this Act.

(3) Any enactment or document referring to the said Land Acquisition Act or to any enactment thereby repealed shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

3. In this Act, unless there is something repugnant in the subject or context,—
Definitions.

(a) the expression "land" includes benefits to arise out of land, and things attached to the earth or permanently fastened to anything attached to the earth;

(b) the expression "person interested" includes all persons claiming an interest in compensation to be made on account of the acquisition of land under this Act; and a person shall be deemed to be interested in land if he is interested in an easement affecting the land;

(c) the expression "Collector" means the Collector of a district, and includes a Deputy Commissioner and any officer specially appointed by the Local Government to perform the functions of a Collector under this Act;

(d) the expression "Court" means a principal Civil Court of original jurisdiction, unless the Local Government

has appointed (as it is hereby empowered to do) a special judicial officer within any specified local limits to perform the functions of the Court under this Act;

(e) the expression "Company" means a Company registered under the Indian Companies Act, 1882, or under the (English) Companies Acts, 1862 to 1890, or incorporated by an Act of Parliament or of the Governor General in Council, or by Royal Charter or Letters Patent;

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(f) the expression "public purpose" includes the provision of village-sites in districts in which the Local Government shall have declared by notification in the official Gazette that it is customary for the Government to make such provision: and

(g) the following persons shall be deemed persons "entitled to act" as and to the extent hereinafter provided (that is to say)—

trustees for other persons beneficially interested shall be deemed the persons entitled to act with reference to any such case, and that to the same extent as the persons beneficially interested could have acted if free from disability;

a married woman, in cases to which the English law is applicable, shall be deemed the person so entitled to act, and, whether of full age or not, to the same extent as if she were unmarried and of full age; and

the guardians of minors and the committees or managers of lunatics or idiots shall be deemed respectively the persons so entitled to act, to the same extent as the minors, lunatics or idiots themselves, if free from disability, could have acted;

Provided that—

(i) no person shall be deemed "entitled to act" whose interest in the subject-matter shall be shown to the satisfaction of the Collector or Court to be adverse to the interest of the person interested for whom he would otherwise be entitled to act;

(ii) in every such case the person interested may appear by a next friend, or, in default of his appearance by a next friend, the Collector or Court, as the case may be, shall appoint a guardian for the case to act on his behalf in the conduct thereof;

X of 1870.

XVIII of 1884.

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XIV of 1882.

(iii) the provisions of Chapter XXXI of the Code of Civil Procedure shall, *mutatis mutandis*, apply in the case of persons interested appearing before a Collector or Court by a next friend, or by a guardian for the case, in proceedings under this Act; and

(iv) no person "entitled to act" shall be competent to receive the compensation-money payable to the person for whom he is entitled to act, unless he would have been competent to alienate the land and receive and give a good discharge for the purchase money on a voluntary sale.

PART II.

ACQUISITION.

Preliminary Investigation.

4. (1) Whenever it appears to the Local Government that land in any locality is likely to be needed for any public purpose, a notification to that effect shall be published in the official Gazette, and the Collector shall cause public notice of the substance of such notification to be given at convenient places in the said locality.

(2) Thereupon it shall be lawful for any officer, either generally or specially authorized by such Government in this behalf, and for his servants and workmen,—

to enter upon and survey and take levels of any land in such locality;

to dig or bore into the subsoil;

to do all other acts necessary to ascertain whether the land is adapted for such purpose;

to set out the boundaries of the land proposed to be taken and the intended line of the work (if any) proposed to be made thereon;

to mark such levels, boundaries and line by placing marks and cutting trenches;

and, where otherwise the survey cannot be completed and the levels taken and the boundaries and line marked, to cut down and clear away any part of any standing crop, fence or jungle:

Provided that no person shall enter into any building or upon any enclosed court or garden attached to a dwelling-house (unless with the consent of the occupier thereof) without previously giving such occupier at least seven days' notice in writing of his intention to do so.

5. The officer so authorized shall at the time of such entry pay or tender payment for all necessary damage to be done as aforesaid, and, in case of

dispute as to the sufficiency of the amount so paid or tendered, he shall at once refer the dispute to the decision of the Collector or other chief revenue-officer of the district, and such decision shall be final.

Declaration of intended Acquisition.

6. (1) Subject to the provisions of Part VII of this Act, whenever it appears to the Local Government that any particular land is needed for a public purpose, or for a Company, a declaration shall be made to that effect under the signature of a Secretary to such Government or of some officer duly authorized to certify its orders:

Provided that no such declaration shall be made unless the compensation to be awarded for such property is to be paid by a Company, or wholly or partly out of public revenues or out of some fund controlled or managed by a local authority.

(2) The declaration shall be published in the official Gazette, and shall state the district or other territorial division in which the land is situate, the purpose for which it is needed, its approximate area, and, where a plan shall have been made of the land, the place where such plan may be inspected.

(3) The said declaration shall be conclusive evidence that the land is needed for a public purpose or for a Company, as the case may be; and, after making such declaration, the Local Government may acquire the land in manner hereinafter appearing.

7. Whenever any land shall have been so declared to be needed for a public purpose, or for a Company, the Local Government, or some officer authorized by the Local Government in this behalf, shall direct the Collector to take order for the acquisition of the land.

8. The Collector shall thereupon cause the land (unless it has been already marked out under section 4) to be marked out. He shall also cause it to be measured, and (if no plan has been made thereof) a plan to be made of the same.

9. (1) The Collector shall then cause public notice to be given at convenient places on or near the land to be taken, stating that the Government intends to take possession of the land, and that claims to compensation for all interests in such land may be made to him.

(2) Such notice shall state the particulars of the land so needed, and shall require all persons interested in the land to appear personally or by agent before the Collector at a time and place therein mentioned (such time not being

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earlier than fifteen days after the date of publication of the notice), and to state the nature of their respective interests in the land and the amount and particulars of their claims to compensation for such interests, and their objections (if any) to the measurements made under section 8. *The Collector may in any case require such statement to be made in writing and signed by the party or his agent.*

(3) The Collector shall also serve notice to the same effect on the occupier (if any) of such land and on all such persons known or believed to be interested therein, or to be entitled to act for persons so interested, as reside, or have agents authorized to receive service on their behalf, within the revenue district in which the land is situate.

(4) In case any person so interested resides elsewhere; and has no such agent, the notice shall be sent to him by post in a letter addressed to him and registered under Part III of the Indian Post Office Act, 1866.

XIV of 1866.

10. (1) The Collector may also require any such person to make or deliver to him, at a time and place mentioned (such time not being earlier than fifteen days after the date of the requisition), a statement containing, so far as may be practicable, the name of every other person possessing any interest in the land or any part thereof as co-proprietor, sub-proprietor, mortgagee, tenant or otherwise, and of the nature of such interest, and of the rents and profits (if any) received or receivable on account thereof for the year next preceding the date of the statement.

(2) Every person required to make or deliver a statement under this section or section 9 shall be deemed to be legally bound to do so within the meaning of sections 175 and 176 of the Indian Penal Code.

XLV of 1860.

Enquiry into Measurements, Value and Claims, and Award by the Collector

11. On the day so fixed, or on any other day to which the enquiry has been adjourned, the Collector shall proceed to enquire into the objections (if any) which any person interested has stated pursuant to a notice given under section 9 to the measurements made under section 8, and into the value of the land, and into the respective interests of the persons claiming the compensation, and shall make an award under his hand of—

- (i) the true area of the land;
- (ii) the compensation which in his opinion should be allowed for the land; and
- (iii) the apportionment of the said compensation among all the persons known or believed to be interested in the land, of whom, or of whose claims,

he has information, whether or not they have respectively appeared before him.

12. (1) Such award shall be filed in the Collector's office and shall, except as hereinafter provided, be final and conclusive evidence, as between the Collector and the persons interested, whether they have respectively appeared before the Collector or not, of the true area and value of the land, and the apportionment of the compensation among the persons interested.

(2) The Collector shall give immediate notice of his award to such of the persons interested as are not present personally or by their representatives when the award is made.

13. The Collector may, for any cause he thinks fit, from time to time adjourn the enquiry to a day to be fixed by him.

14. For the purpose of enquiries under this Act, the Collector shall have power to summon and enforce the attendance of witnesses, including the parties interested or any of them, and to compel the production of documents by the same means, and (so far as may be) in the same manner, as is provided in the case of a Civil Court under the Code of Civil Procedure.

15. In determining the amount of compensation, the Collector shall be guided by the provisions contained in sections 23 and 24.

Taking Possession.

16. When the Collector has made an award under section 11, he may take possession of the land, which shall thereupon vest absolutely in the Government, free from all encumbrances.

17. (1) In cases of urgency, whenever the Local Government so directs, the Collector, though no such award has been made, may, on the expiration of fifteen days from the publication of the notice mentioned in section 9, sub-section (1), take possession of any waste or arable land needed for public purposes or for a Company. Such land shall thereupon vest absolutely in the Government, free from all encumbrances.

(2) Whenever, owing to any sudden change in the channel of any navigable river or other unforeseen emergency, it becomes necessary for any Railway Administration to acquire the immediate possession of any land for the maintenance of their traffic or for the purpose of making thereon a river-side or ghat station, or of providing convenient connection with or access to any such station, the Collector may, immediately after the publication of the notice

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mentioned in sub-section (1) and with the previous sanction of the Local Government, enter upon and take possession of such land, which shall thereupon vest absolutely in the Government free from all incumbrances :

Provided that the Collector shall not take possession of any building or part of a building under this sub-section without giving to the occupier thereof at least forty-eight hours' notice of his intention so to do or such longer notice as may be reasonably sufficient to enable such occupier to remove his moveable property from such building without unnecessary inconvenience.

(3) In every case under either of the preceding sub-sections the Collector shall at the time of taking possession offer to the persons interested compensation for the standing crops and trees (if any) on such land and for any other damage sustained by them caused by such sudden dispossession and not excepted in section 24 ; and, in case such offer is not accepted, the value of such crops and trees and the amount of such other damage shall be allowed for in awarding compensation for the land under the provisions herein contained.

PART III.**REFERENCE TO COURT AND PROCEDURE THEREON.**

18. (1) Any person interested who has not accepted the award may, by written application to the Collector, require that the matter be referred by the Collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, or the apportionment of the compensation among the persons interested.

(2) The application shall state the grounds on which objection to the award is taken :

Provided that every such application shall be made,—

(a) if the person making it was present or represented before the Collector at the time when he made his award, within six weeks from the date of the Collector's award ;

(b) in other cases, within six weeks of the receipt of the notice from the Collector under section 12, sub-section (2), or within six months from the date of the Collector's award, whichever period shall first expire.

19. (1) In making the reference, the Collector shall state, for the information of the Court, in writing under his hand,—

(a) the situation and extent of the land, with particulars of any trees, buildings or standing crops thereon ;

(b) the names of the persons whom he has reason to think interested in such land ;

(c) the amount awarded for damages and paid or tendered under sections 5 and 17, or either of them, and the amount of compensation awarded under section 11 ; and

(d) if the objection be to the amount of the compensation, the grounds on which the amount of compensation was determined.

(2) To the said statement shall be attached a schedule giving the particulars of the notices served upon, and of the statements in writing made or delivered by, the parties interested respectively.

20. The Court shall thereupon cause a notice, specifying the day on which the Court will proceed to determine the objection, and directing their appearance before the Court on that day, to be served on the following persons, namely :—

(a) the applicant ;

(b) all persons interested in the objection, except such (if any) of them as have consented without protest to receive payment of the compensation awarded ; and,

(c) if the objection is in regard to the area of the land or to the amount of the compensation, the Collector.

21. The scope of the inquiry in every such proceeding shall be restricted to a consideration of the interests of the persons affected by the objection.

22. Every such proceeding shall take place in open Court, and all persons entitled to practise in any Civil Court in the province shall be entitled to appear, plead and act (as the case may be) in such proceeding.

23. (1) In determining the amount of compensation to be awarded for land acquired under this Act, the Court shall take into consideration—

first, the market-value of the land at the date of the publication of the declaration relating thereto under section 6 ;

secondly, the damage sustained by the person interested, by reason of the taking of any standing crops or trees which may be on the land at the time of the Collector's taking possession thereof ;

thirdly, the damage (if any) sustained by the person interested, at the time of the Collector's taking possession of the land, by reason of severing such land from his other land ;

fourthly, the damage (if any) sustained by the person interested, at the time of the Collector's taking possession of the land, by reason of the acquisition injuriously

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(Part III.—Reference to Court and Procedure thereon.—Sections 24-28. Part IV.—Apportionment of Compensation.—Sections 29-30. Part V.—Payment.—Section 31.)

affecting his other property, moveable or immoveable, in any other manner, or his earnings ;

fifthly, if, in consequence of the acquisition of the land by the Collector, the person interested is compelled to change his residence or place of business, the reasonable expenses (if any) incidental to such change ; and

sixthly, the damage (if any) *bond fide* resulting from diminution of the profits of the land between the time of the publication of the declaration under section 5 and the time of the Collector's taking possession of the land.

(2) In addition to the market-value of the land, as above provided, the Court shall in every case award a sum of fifteen per centum on such market-value, in consideration of the compulsory nature of the acquisition.

Matters to be neglected in determining compensation. 24. But the Court shall not take into consideration,—

first, the degree of urgency which has led to the acquisition ;

secondly, any disinclination of the person interested to part with the land acquired ;

thirdly, any damage sustained by him which, if caused by a private person, would not render such person liable to a suit ;

fourthly, any damage which is likely to be caused to the land acquired, after the date of the publication of the declaration under section 6, by or in consequence of the use to which it will be put ;

fifthly, any increase to the value of the land acquired likely to accrue from the use to which it will be put when acquired ;

sixthly, any increase to the value of the other land of the person interested likely to accrue from the use to which the land acquired will be put ; or,

seventhly, any outlay or improvements on the land acquired, commenced, made or effected after the date of the publication of the declaration under section 6.

25. (1) When the applicant has made a claim to compensation, pursuant to any notice given under section 9, the amount awarded to him by the Court shall not exceed the amount so claimed or be less than the amount awarded by the Collector under section 11.

(2) When the applicant has refused to make such claim, or has omitted without sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded by the Court shall in no case exceed the amount awarded by the Collector.

(3) When the applicant has omitted for a sufficient reason (to be allowed by the Judge) to

make such claim, the amount awarded to him by the Court shall not be less than, and may exceed, the amount awarded by the Collector.

26. Every award under this Part shall be in writing signed by the Judge, and shall specify the amount awarded under clause *first*, of sub-section (1) of section 23, and also the amounts (if any) respectively awarded under each of the other clauses of the same sub-section, together with the grounds of awarding each of the said amounts.

27. (1) Every such award shall also state the amount of costs incurred in the proceedings under this Part, and by what persons and in what proportions they are to be paid.

(2) When the award of the Collector is not upheld, the costs shall ordinarily be paid by the Collector, unless the Court shall be of opinion that the claim of the applicant was so extravagant or that he was so negligent in putting his case before the Collector that some deduction from his costs should be made or that he should pay a part of the Collector's costs.

28. If the sum which, in the opinion of the Court, the Collector ought to have awarded as compensation is in excess of the sum which the Collector did award as compensation, the award of the Court may direct that the Collector shall pay interest on such excess at the rate of six per centum per annum from the date on which he took possession of the land to the date of payment of such excess into Court.

PART IV.

APPORTIONMENT OF COMPENSATION.

29. Where there are several persons interested, if such persons agree in the apportionment of the compensation, the particulars of such apportionment shall be specified in the award, and as between such persons the award shall be conclusive evidence of the correctness of the apportionment.

30. When the amount of compensation has been settled under section 11, if any dispute arises as to the apportionment of the same or any part thereof, or as to the persons to whom the same or any part thereof is payable, the Collector may refer such dispute to the decision of the Court.

PART V.

PAYMENT.

31. (1) On making an award under section 11, the Collector shall tender payment of the compensation awarded by him to

Payment of compensation or deposit of same in Court.

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(Part V.—Payment.—Sections 32-34. Part VI.—Temporary Occupation of Land.—
Section 35.)

the persons interested entitled thereto according to the award, and shall pay it to them if they shall consent to receive it.

(a) If they shall not consent to receive it, or if there be no person competent to alienate the land, or if there be any dispute as to the title to receive the compensation or as to the apportionment of it, the Collector shall deposit the amount of the compensation in the Court to which a reference under section 18 would be submitted :

Provided that any person interested may receive such payment under protest as to the sufficiency of the amount :

Provided also that no person who has received the amount otherwise than under protest shall be entitled to make any application under section 18 :

Provided also that nothing herein contained shall affect the liability of any person, who may receive the whole or any part of any compensation awarded under this Act, to pay the same to the person lawfully entitled thereto.

(3) Notwithstanding anything in this section, the Collector may, with the sanction of the Local Government, instead of awarding a money compensation in respect of any land, make any arrangement with a person having a limited interest in such land either by the grant of other lands in exchange, the remission of land-revenue on other lands held under the same title or in such other way as may be equitable having regard to the interests of the parties concerned.

(4) Nothing in the last foregoing sub-section shall be construed to interfere with or limit the power of the Collector to enter into any arrangement with any person interested in the land and competent to contract in respect thereof.

32. (1) If any money shall be deposited in Court under sub-section (2) of the last preceding section and it appears that the land in respect whereof the same was awarded belonged to any person who had no power to alienate the same, the Court shall—

(a) order the money to be invested in the purchase of other lands to be held under the like title and conditions of ownership as the land in respect of which such money shall have been deposited was held, or

(b) if such purchase cannot be effected forthwith, then in such Government or other approved securities as the Court shall think fit ;

and shall direct the payment of the interest or other proceeds arising from such investment to the person or persons who would for

the time being have been entitled to the possession of the said land, and such moneys shall remain so deposited and invested until the same be applied— [L. C. C. Act, s. 69.]

(i) in the purchase of such other lands as aforesaid ; or

(ii) in payment to any person or persons becoming absolutely entitled thereto.

(2) In all cases of moneys deposited to which this section applies the Court shall order the costs of the following matters, including therein all reasonable charges and expenses incident thereto, to be paid by the Collector, namely :— [L. C. Act s. 80.]

(a) the costs of such investments as aforesaid ;

(b) the costs of the orders for the payment of the interest or other proceeds of the securities upon which such moneys are for the time being invested, and for the payment out of Court of the principal of such moneys, and of all proceedings relating thereto, except such as may be occasioned by litigation between adverse claimants.

33. When any money shall have been deposited in Court under this section, the Court may, on the application of any party interested or claiming an interest in such money, order the same to be invested in such Government or other approved securities as it may think proper, and may direct the interest or other proceeds of any such investment to be accumulated and paid in such manner as it may consider will give the parties interested therein the same benefit therefrom as they might have had from the land in respect whereof such money shall have been deposited or as near thereto as may be. [L. C. C. Act, s. 74.]

34. When the amount of such compensation is not paid or deposited on or before taking possession of the land, the Collector shall pay the amount awarded with interest thereon at the rate of six per centum per annum from the time of so taking possession until it shall have been so paid or deposited.

PART VI.

TEMPORARY OCCUPATION OF LAND.

35. (1) Subject to the provisions of Part VII of this Act, whenever it appears to the Local Government that the temporary occupation and use of any waste or arable land are needed for any public purpose, or for a Company, the Local Government may direct the Collector to procure the occupation and use of the

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(Part VI.—Temporary Occupation of Land.—Section 37. Part VII.—Acquisition of Land for Companies.—Sections 38-42.)

same for such term as it shall think fit, not exceeding three years from the commencement of such occupation.

(2) The Collector shall thereupon give notice in writing to the persons interested in such land of the purpose for which the same is needed, and shall, for the occupation and use thereof for such term as aforesaid, and for the materials (if any) to be taken therefrom, pay to them such compensation, either in a gross sum of money, or by monthly or other periodical payments, as shall be agreed upon in writing between him and such persons respectively.

(3) In case the Collector and the persons interested differ as to the sufficiency of the compensation or apportionment thereof, the Collector shall refer such difference to the decision of the Court.

Power to enter and take possession, and compensation on restoration.

36. (1) On payment of such compensation, or on executing such agreement, or on making a reference under section 35.

the Collector may enter upon and take possession of the land, and use or permit the use thereof in accordance with the terms of the said notice.

(2) On the expiration of the term, the Collector shall make or tender to the persons interested compensation for the damage (if any) done to the land and not provided for by the agreement, and shall restore the land to the persons interested therein :

Provided that, if the land has become permanently unfit to be used for the purpose for which it was used immediately before the commencement of such term, and if the persons interested shall so require, the Local Government shall proceed under this Act to acquire the land as if it was needed permanently for a public purpose or for a Company.

37. In case the Collector and persons interested differ, as to the condition of the land at the expiration of the term, or as to any matter connected with the said agreement, the Collector shall refer such difference to the decision of the Court.

PART VII.

ACQUISITION OF LAND FOR COMPANIES.

38. (1) Subject to such rules as the Governor General of India in Council may from time to time prescribe in this behalf, the Local Government may authorize any officer of any Company desiring to acquire land for its purposes to exercise the powers conferred by section 4.

Company may be authorized to enter and survey.

(2) In every such case section 4 shall be construed as if for the words "for such purpose" the words "for the purposes of the Company" were substituted; and section 5 shall be construed as if after the words "the officer" the words "of the Company" were inserted.

39. The provisions of sections 6 to 37 (both inclusive) shall not be put in force in order to acquire land for any Company, unless with the previous consent of the Local Government, nor unless the Company shall have executed the agreement hereinafter mentioned.

40. (1) Such consent shall not be given unless the Local Government be satisfied, by an enquiry held as hereinafter provided,—

(a) that such acquisition is needed for the construction of some work, and

(b) that such work is likely to prove useful to the public.

(2) Such enquiry shall be held by such officer and at such time and place as the Local Government shall appoint.

(3) Such officer may summon and enforce the attendance of witnesses and compel the production of documents by the same means and, as far as possible, in the same manner as is provided by the Code of Civil Procedure in the IV of 1882. case of a Civil Court.

41. Such officer shall report to the Local Government the result of the enquiry, and, if the Local Government is satisfied that the proposed acquisition is needed for the construction of a work, and that such work is likely to prove useful to the public, it shall, subject to such rules as the Governor General of India in Council may from time to time prescribe in this behalf, require the Company to enter into an agreement with the Secretary of State for India in Council, providing to the satisfaction of the Local Government for the following matters, namely :—

(1) the payment to Government of the cost of the acquisition;

(2) the transfer, on such payment, of the land to the Company;

(3) the terms on which the land shall be held by the Company;

(4) the time within which, and the conditions on which, the work shall be executed and maintained; and

(5) the terms on which the public shall be entitled to use the work.

42. Every such agreement shall, as soon as may be after its execution, be published in the Gazette of India, and also in the

Publication of agreement.

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(Part VII.—Acquisition of Land for Companies.—Sections 43-44. Part VIII.—Miscellaneous.—Sections 45-49.)

local official Gazette, and shall thereupon (so far as regards the terms on which the public shall be entitled to use the work) have the same effect as if it had formed part of this Act.

43. The provisions of sections 39 to 42, both inclusive, shall not apply, and the corresponding sections of the Land Acquisition Act, 1870, shall be deemed never to have applied, to the acquisition of land for any Railway or other Company, for the purposes of which, under any agreement between such Company and the Secretary of State for India in Council, the Government is, or was, bound to provide land.

44. In the case of the acquisition of land for the purposes of a Railway Company, the existence of such an agreement as is mentioned in section 43 may be proved by the production of a printed copy thereof purporting to be printed by order of Government.

PART VIII.

MISCELLANEOUS.

45. (1) Service of any notice under this Act shall be made by delivering or tendering a copy thereof signed, in the case of a notice under section 4, by the officer therein mentioned, and, in the case of any other notice, by or by order of the Collector or the Judge.

(2) Whenever it may be practicable, the service of the notice shall be made on the person therein named.

(3) When such person cannot be found, the service may be made on any adult male member of his family residing with him; and, if no such adult male member can be found, the notice may be served by fixing the copy on the outer door of the house in which the person therein named ordinarily dwells or carries on business, or by fixing a copy thereof in some conspicuous place in the office of the officer aforesaid or of the Collector or in the court-house, and also in some conspicuous part of the land to be acquired:

Provided that, if the Collector or Judge shall so direct, a notice may be sent by post, in a letter addressed to the person named therein and registered under Part III of the Indian Post Office Act, 1866, and service of it may be proved by the production of the addressee's receipt.

46. Whoever wilfully obstructs any person in doing any of the acts authorized by section 4 or section 8, or wilfully fills up, destroys, damages or displaces any trench or mark made under section 4, shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding one month, or to fine not exceeding fifty rupees, or to both.

47. If the Collector is opposed or impeded in taking possession under this Act of any land, he shall, if a Magistrate, enforce the surrender of the land to himself, and, if not a Magistrate, he shall apply to a Magistrate or (within the towns of Calcutta, Madras and Bombay) to the Commissioner of Police, and such Magistrate or Commissioner (as the case may be) shall enforce the surrender of the land to the Collector.

48. (1) Except in the case provided for in section 36, the Government shall be at liberty to withdraw from the acquisition of any land of which possession has not been taken.

(2) Whenever the Government withdraws from any such acquisition, the Collector shall determine the amount of compensation due for the damage suffered by the owner in consequence of the notice or of any proceedings thereunder, and shall pay such amount to the person interested, together with all costs reasonably incurred by him in the prosecution of the proceedings under this Act relating to the said land.

(3) The provisions of Part III of this Act shall apply, so far as may be, to the determination of the compensation payable under this section.

49. (1) The provisions of this Act shall not be put in force for the purpose of acquiring a part only of any house, manufactory or other building, if the owner desire that the whole of such house, manufactory or building shall be so acquired:

Provided that the owner may, at any time before the Collector has made his award under section 11, by notice in writing, withdraw or modify his expressed desire that the whole of such house, manufactory or building shall be so acquired:

Provided also that, if any question shall arise as to whether any land proposed to be taken under this Act does or not form part of a house, manufactory or building within the meaning of this section, the Collector shall refer the determination of such question to the Court and shall not take possession of such land until after the question has been determined.

In deciding on such a reference the Court shall have regard to the question whether the land proposed to be taken is reasonably required for the full and unimpaired use of the house, manufactory or building.

(2) If, in the case of any claim under section 23, sub-section (1), thirdly, by a person interested, on account of the severing of the land to be acquired from his other land, the Local Government is of opinion that the claim is unreasonable or excessive, it may, at any time before the Collector has made his

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award, order the acquisition of the whole of the land of which the land first sought to be acquired forms a part.

(3) In the case last hereinbefore provided for, no fresh declaration or other proceedings under sections 6 to 10, both inclusive, shall be necessary; but the Collector shall without delay furnish a copy of the order of the Local Government to the person interested, and shall thereafter proceed to make his award under section 11.

50. (1) Where the provisions of this Act are put in force for the purpose of acquiring land at cost of a local authority or Company, the cost of any fund controlled or managed by a local authority or of any Company, the charges of and incidental to such acquisition shall be defrayed from or by such fund or Company.

(2) In any proceeding held before a Collector or Court in such cases the local authority or Company concerned may appear and adduce evidence for the purpose of determining the amount of compensation:

Provided that no such local authority or Company shall be entitled to demand a reference under section 18.

51. No award or agreement made under this Act shall be chargeable with stamp-duty, and no person claiming under any such award or agreement shall be liable to pay any fee for a copy of the same.

52. No suit or other proceeding shall be commenced or prosecuted against any person for anything done in pursuance of Act.

of this Act, without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof, nor after tender of sufficient amends.

53. Save in so far as they may be inconsistent with anything contained in this Act, the provisions of the Code of Civil Procedure, the Code of Civil Procedure XIV of 1882, shall apply to all proceedings before the Court under this Act.

54. Subject to the provisions of the Code of Civil Procedure applicable to appeals from original decrees, an appeal shall lie to the High Court from the award or from any part of the award of the Court in any proceedings under this Act.

55. (1) The Local Government shall have power to make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement, and may from time to time alter and add to the rules so made.

(2) The power to make, alter and add to rules under sub-section (1) shall be subject to the condition of the rules being made, altered or added to after previous publication.

(3) All such rules, alterations and additions shall, when sanctioned by the Governor General in Council, be published in the official Gazette, and shall thereupon have the force of law.

S. HARVEY JAMES,

Secretary to the Government of India.



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OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

**Weather Review of India for the week ending at 8 a.m. on
Saturday, January 13th, 1894.**

For the first three days of the week under review the weather was fine and settled throughout the whole Indian region, but on the morning of January 10th a large shallow depression entered North-West India from the westward and conditions became unsettled over the Punjab. Showers fell at several stations on and near the Hills, but the storm was at no time serious and the unsettled weather was confined to a small part of the country. Except in North-West India the general weather was fine, but quite at the close of the week, slightly disturbed weather appeared over the south-west of the Bay and rain fell along the South Carnatic Coast. The mean temperature was generally below the normal, but the departures from the average on each day were small.

The chart of the 7th showed that pressure was decreasing briskly along the foot of the North-West Himalayas, but that elsewhere the changes were small. Pressure was highest over North-West India and thence decreased south-eastward, and was lowest over the south of the Bay. The winds blew from the normal directions and the weather was fine, except at Wellington and Rajahmundry where light showers had fallen. On the 8th the barometer was falling in most parts of the country, but the general distribution was not much changed and remained fairly normal. The winds also continued to blow from the usual directions and there was no rain in any part of the country. On the 9th the barometric changes were generally unimportant, and the general dis-

tribution was little changed, but at Chaman and in Sind the barometric fall had been brisk, and the high pressure area which previously occupied North-West India had commenced an easterly advance towards the Central Provinces. The winds were becoming variable over North-West India, but otherwise the directions were unchanged. There was again no rain reported. On the 10th a large shallow depression entered Sind, and the barometer fell over Sind and the Punjab with very cloudy weather and irregularly cyclonic winds. Rain was falling at Quetta, Chaman and Cherat. In other parts of India the weather was fair with a rising barometer and fairly normal winds. The chart of the 11th showed that the depression had advanced eastward to Western Rajputana and had become even shallower than on the preceding day. The influence of the depression was, however, more widely felt, and rain was reported from Srinagar, Murree, Simla, Rawalpindi, Sialkote, Montgomery and Lahore. At Rawalpindi the fall exceeded 2 inches. As on the previous day, the winds, weather, etc., in other parts of India were fairly normal and quiet. On the morning of Friday the 12th, pressure was giving way almost everywhere. The depression over the western desert though still traceable had become exceedingly slight and exercised practically no influence on the weather. Snow showers were reported from the stations on the North-West Himalayas and rain showers from the foot of the Hills and from one or two places in the Carnatic. On the 13th the distribution of pressure was very similar to that existing at the commencement of the week, pressure being highest over the Punjab and lowest over the south of the Bay. Over a large part of Northern and Central India readings were very uniform. The winds were about normal. Unsettled conditions and showers of rain were reported from the Carnatic and Ceylon and from the east of the Punjab. Negapatam had received over 3 and Cuddalore over 1 inch. In North-West India the amounts were very small.

Temperature.—The following table shows the variations of the mean temperature from the normal on each day of the week for the different Provinces of India :—

PROVINCE.	JANUARY, 1894.							Mean variation of week.
	7th.	8th.	9th.	10th.	11th.	12th.	13th.	
	0		0	0	0	0	0	0
Burma	—0·5	—2·9	—0·9	+0·5	+1·5	+0·9	—0·8	—0·3
Bengal and Assam	—2·0	—3·6	—1·7	—1·9	—0·8	—0·7	—0·3	—1·6
North-Western Provinces and Oudh.	—3·6	—2·3	—2·1	—1·4	0	+1·1	+1·8	—0·9
Punjab	—2·7	—1·0	—0·8	+1·2	+0·6	+0·6	—0·4	—0·4
Bombay	+1·1	+1·6	+0·1	—0·4	—0·2	—0·1	+0·1	+0·3
Central Provinces and Berar	—0·7	—4·4	—3·8	—4·1	—4·2	—4·6	—2·3	—3·4
Central India and Guzerat	—5·2	—4·3	—0·4	—0·8	+0·2	+0·9	+1·3	—1·2
Sind and Rajputana	—4·1	—1·1	+0·6	+2·8	+4·4	+3·3	+1·4	+1·0
Madras	+1·1	+1·1	+0·6	+0·1	—1·2	—0·9	—0·5	0
	0	0	0	0	0	0	0	0
MEAN FOR WHOLE OF INDIA	—1·8	—1·9	—0·9	—0·4	0	+0·1	0	—0·7

From the above it will be seen that during the first four days of the week the mean temperature of the whole country was low, while on the remaining three days it was about normal. The provincial variations show that over the

Central Provinces the temperature throughout was considerably below the normal average, but that in all other places the variations from the normal were small.

Rain.—Unlike last week the period under discussion has been one of light and restricted rainfall. No depression has entered India at all comparable with the disturbance which affected the weather during the preceding week. The storm which crossed the Indus Valley in the middle of the week was shallow and its influence was confined to North-West India, so that while Sind and the Punjab had fairly general light rain, the weather in other parts of the North-West India was fair to cloudy. Outside North-West India any rain which fell was light and scattered and due to local causes. Rain of this character was reported from parts of the Central Provinces and of the Peninsula, but in north-east India even this light scattered rainfall was wanting, and over the whole of Burma, of Assam, of Bengal and of the North-Western Provinces no rain whatever was received. The rainfall table at the close of the summary shows that of the fifty-two rainfall divisions only eleven had any rain, and of these eleven divisions only four had an average actual fall per division of more than one-tenth of an inch of rain. The heaviest average actual rainfall for the week was reported from the East Coast (south) which division had a fall of 0·45". This was followed by 0·32" in the Hill districts of the Punjab and by 0·30" in the north-west of the Punjab. In the remaining divisions the falls were unimportant. In South-Central Madras there was a trifling excess of the actual over the normal rainfall of the week, but in all other divisions there was a deficiency. The anticipated rainfall for the present week, except in North-West India where it is moderate, is small, and the practical or absolute absence of rain is hence generally unimportant.

The total rainfall from the beginning of the year up to the present time is in considerable excess of the normal over North-West India and over the east of the Peninsula, but is in defect elsewhere.

The only heavy total recorded during the week was 3·57 inches at Negapatam.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING JANUARY 13TH, 1894.			RAINFALL DATA FROM DECEMBER 31ST TO JANUARY 13TH, 1894.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, December 31st to January 13th.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0	0	0	0	0	0
	Lower Burma	0	0'02	-0'02	0	0'06	-100
	Central ditto	0	0	0	0	0'01	-100
	Upper ditto	0	0	0	0	0	0
	Arakan	0	0	0	0	0'02	-100
BENGAL AND ASSAM	Eastern Bengal	0	0'09	-0'09	0	0'23	-100
	Assam (Surma)	0	0'19	-0'19	0	0'35	-100
	Ditto (Brahmaputra)	0	0'19	-0'19	0'02	0'34	-94
	Deltaic Bengal	0	0'09	-0'09	0	0'21	-100
	Central ditto	0	0'11	-0'11	0	0'17	-100
	North ditto	0	0'09	-0'09	0	0'11	-100
	Orissa	0	0'06	-0'06	0'01	0'09	-89
	Chota Nagpur	0	0'15	-0'15	0	0'24	-100
	Bihar (South)	0	0'16	-0'16	0	0'21	-100
	Ditto (North)	0	0'13	-0'13	0	0'19	-100
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East). . . .	0	0'22	-0'22	0'03	0'26	-89
	North-Western Provinces (Submontane) (a). . . .	0	0'15	-0'15	0	0'21	-100
	Oudh (South)	0	0'21	-0'21	0'24	0'27	-11
	Ditto (North)	0	0'17	-0'17	0'06	0'20	-70
	North-Western Provinces (Central). . . .	0	0'18	-0'18	0'61	0'26	+135
	North-Western Provinces (West). . . .	0	0'11	-0'11	0'73	0'18	+306
	North-Western Provinces (Submontane) (b). . . .	0	0'27	-0'27	0'43	0'45	-4
PUNJAB	Punjab (South)	0'03	0'20	-0'17	1'79	0'25	+616
	Ditto (Central)	0'02	0'21	-0'19	1'14	0'26	+338
	Ditto (Submontane)	0'12	0'39	-0'27	1'70	0'56	+204
	Ditto (Hill Districts)	0'32	0'70	-0'38	2'44	1'01	+142
	Ditto (North-West)	0'30	0'40	-0'10	3'30	0'62	+432
	Ditto (West)	0'03	0'08	-0'05	0'50	0'15	+233
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0	0'10	-0'10	0'06	0'19	-68
	Madras (South Central)	0'06	0'03	+0'03	0'17	0'15	+13
	Coorg	0	0'06	-0'06	0	0'15	-100
	Mysore	0	0'01	-0'01	0	0'04	-100
	Konkan	0	0'01	-0'01	0'01	0'04	-75
	Bombay, Deccan	0	0	0	0'01	0'04	-75
	Hyderabad (North) . . . .	...	...	...	...	...	...
	Khandesh	0	0'01	-0'01	0'02	0'06	-67
CENTRAL PROVIN- CES AND BERAR.	Berar	0	0'14	-0'14	0'11	0'31	-65
	Central Provinces (West)	0	0'02	-0'02	0'08	0'10	-20
	Ditto ditto (Central)	0'03	0'10	-0'07	0'26	0'17	+53
	Ditto ditto (East)	0	0'08	-0'08	0'03	0'14	-79
BOMBAY (NORTH).	Guzerat	0	0'01	-0'01	0'02	0'01	+100
	Kattywar	0	0	0	0'01	0	0
	Sind	0'04	0'17	-0'13	0'29	0'19	+53
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0'11	-0'11	0'22	0'14	+57
	Rajputana (East), Central India (West). . . .	0	0'07	-0'07	0'59	0'08	+638
	Rajputana (West)	0	0'12	-0'12	0'70	0'15	+367
MADRAS	East Coast (North)	0	0'03	-0'03	0'18	0'06	+200
	Ditto (ditto) (a)	0	0'01	-0'01	0'15	0'07	+114
	Hyderabad (South)	0	0'03	-0'03	0'06	0'06	0
	Madras (Central)	0	0	0	0'04	0'01	+300
	East Coast (Central)	0'05	0'01	+0'04	0'65	0'09	+622
	Ditto (South)	0'45	0'07	+0'38	0'77	0'30	+157
	Madras (South)	0	0'15	-0'15	0'03	0'35	-91

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

Simla, the 18th January, 1894.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 20th January.*—Rainfall light in Tanjore, scattered showers in South Arcot, Coimbatore, Nilgiris and Malabar. Sowings continue in places. Standing crops generally good. Harvests continue with fair to average outturn. Pasture and fodder sufficient. Agricultural stock generally in good condition. Prices have generally fallen slightly.

Bombay.—*For week ending 24th January.*—Slight rain throughout Sind. Standing crops suffering from want of rain or damaged by winds, blight or rats in parts of three districts; prospects otherwise good. Sowing of late crops progressing in two, and reaping of early or late crops in six, districts. Lands being prepared for next season in three districts. Cotton-picking continues in four districts. Agricultural stock good, and fodder sufficient except in one district. Prices steady except in two districts.

Bengal.—*For week ending 20th January.*—There was no rain during the week, with the exception of a few light showers in Gaya and Shahabad on the 20th instant. The winter rice harvest is practically over. Reports of the outturn are, as before, satisfactory. Spring crops are doing well, but a little rain would be beneficial. Prospects of poppy continue favourable. In Monghyr some damage to the spring crops and poppy has been done by insects. The harvesting of sugarcane, potatoes and the earlier spring crops is in progress. The price of common rice was almost stationary during the week. Cattle are generally reported to be in good condition, and fodder and water-supplies are sufficient. The numbers on relief works and in receipt of gratuitous relief during the week were—**FARIDPUR (MADARIPUR SUB-DIVISION)**—*Relief works*, 432 men, against 1,250 men in the previous week. *Gratuitous relief*, 28 men, 187 women and 119 children, total 334, against 145 in the previous week; **BACKERGUNGE (SADAR AND PIROJPUR SUB-DIVISIONS)**—*Gratuitous relief*, 103 men, 554 women and 821 children, total 1,478, against 1,202 in the previous week.

North-Western Provinces and Oudh.—*For week ending 24th January.*—Weather cold and cloudy. Rain has fallen in nearly every district and has been beneficial to the crops. Poppy doing well. Irrigation and sugarcane-pressing continue. Spring crops are flourishing in all districts, except in Jhansi where they are beginning to suffer from rust. Prospects favourable. Supplies and fodder sufficient. Prices stationary.

Punjab.—*For week ending 24th January.*—Rain has fallen all over the province. Harvesting of autumn crops over. Standing crops have much benefited by rain and are flourishing. Prospects are said to be excellent. The crops are reported to have been injured by field rats in parts of Lahore. Cattle are generally in good condition, and fodder is sufficient throughout the province.

Poppy crops in good condition. Prices rising in one district, falling in another; stationary elsewhere.

Central Provinces.—*For week ending 24th January.*—Weather generally cloudy and cool. Rain wanted for the winter crops in Bilaspur; the damage caused to the winter crops by rust is extending. Harvesting of the linseed crop has commenced in one district. Prices steady.

Burma.—*For week ending 20th January.*—No rain has fallen. Reaping and threshing still continue in Lower Burma. Crop prospects unchanged. In Upper Burma reaping and threshing of wet-weather paddy is progressing. Ploughing and sowing of dry-weather crop also in progress. Sesamum and *jowar* (*Sorghum vulgare*) being reaped in Lower Chindwin and Myingyan. Except for slight damage caused by insects in Yamethin and Myingyan the standing crops are in good condition, and prospects generally good. Fodder and water sufficient. In Lower Burma the price of rice has fallen considerably in Amherst and slightly in Pegu and Prome, while it has risen slightly in Thongwa; elsewhere prices are stationary. In Upper Burma the price has fallen in two districts; elsewhere variations are slight.

Assam.—*For week ending 23rd January.*—Weather seasonable. Crop prospects good. Condition of cattle normal. Fodder scarce in places. Water sufficient.

Mysore and Coorg.—*For week ending 24th January.*—**MYSORE:** Standing crops in good condition and prospects favourable. Harvesting continues. Rice sown in parts of three districts. Prices stationary.

COORG: Reaping of rice nearly completed. Picking of coffee continues. Water and fodder sufficient for cattle. Slight fall in prices.

Berar and Hyderabad.—*For week ending 24th January.*—**BERAR:** Weather warm and cloudy in Akola, but cool elsewhere. Cotton-picking and threshing of *jowar* (*Sorghum vulgare*) not yet over. Preparation of land for the ensuing crop has commenced in Basim. Weeding operations still progressing in Akola. Supply of water ample. Fodder reported insufficient in Akola. Cattle generally healthy. Prices almost steady.

HYDERABAD: No rain during the week. Sowing of hot-weather crops continues. Spring crops in good condition. Prices stationary.

Central India.—*For week ending 24th January.*—Rain fell during the week in Gwalior, Bhopal, Bundelkhand and Baghelkhand. The fall seems to have been injurious to the crops in Bhopal. More rain is needed in Gwalior. Agricultural operations at a standstill in Bhopal, but in progress elsewhere. The wheat crop in Bhopal is slightly damaged by blight. Crops in Baghelkhand and Goona slightly damaged by rain and insects. The condition of agricultural stock in parts of Gwalior is indifferent, but is fairly good in other parts of Central India. Opium generally in good condition. Prices of food-grains low in Bhopal, falling in Western Malwa, rising in Goona and steady in other parts.

Rajputana.—*For week ending 24th January.*—Rainfall moderate in parts. Agricultural operations, standing crops, and cattle, satisfactory. Prospects generally good. Pasturage or fodder sufficient, except in one tehsil of Kotah where fodder is insufficient. Prices falling in three States, risen in two, and steady elsewhere.

Kashmir.—*For week ending 23rd January.*—Snow and rain during the week. Prices favourable.

Nepal.—*For week ending 20th January.*—Weather slightly cloudy. Prospects good.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

**STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST TO 14TH JANUARY 1893,
AND FROM 1ST TO 13TH JANUARY 1894.**

N.B.—As regards the figures in column Total Receipts from 1st January 1894, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week during the 1st-half of 1893.	FIRST 14 DAYS OF JANUARY 1893.				FIRST 13 DAYS OF JANUARY 1894.				Earnings from 1st to 14th January 1893.	Earnings from 1st to 13th January 1894.	Increases during the 1st-half of 1894.	Decreases during the 1st-half of 1894.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			Total.	Per mile open.		Total.	Per mile open.						
State lines worked by companies.	R	Miles.	R	R	Miles.	R	R	R	R	R	R	R	
Standard gauge—													
East Indian	619	1,634	18,43,137	1,128	1,634	20,18,324	1,235	18,43,137	20,18,324	1,75,187	...	...
Bengal-Nagpur	180	831	2,54,274	306	863	2,41,441	280	2,54,274	2,41,441	...	...	12,833
Indian Midland	145	752	2,03,604	271	752	2,14,610	285	2,03,604	2,14,610	11,006	...	...
Bezwa Extension	96	21	4,283	204	21	2,710	129	4,283	2,710	...	...	1,573
Metre gauge—													
Rajputana-Malwa (a)	296	1,674	8,64,649	517	1,699	8,82,120	519	8,64,649	8,82,120	17,471	...	...
South Indian	157	1,043	3,09,270	297	1,043	2,18,221	209	3,09,270	2,18,221	...	...	91,049
Southern Mahratta (b)	109	1,107	1,94,873	176	1,163	1,80,884	156	1,94,873	1,80,884	...	...	13,989
Bengal and North-Western (c)	162	756	2,04,075	270	756	1,85,510	245	2,04,075	1,85,510	...	...	18,565
Rohilkund and Kumaon (Lucknow-Bareilly section)	74	215	28,853	134	223	30,637	137	28,853	30,637	1,784	...	...
Pálanpur-Deesa . . . . .	...	...	...	...	16	1,890	118	...	1,890	1,890	...	...
TOTAL	272	8,033	39,07,018	486	8,170	39,76,347	487	39,07,018	39,76,347	69,329	...	...
State lines worked by the State.													
Standard gauge—													
North Western (state) (d)	229	2,511	10,92,588	435	2,509	11,86,352	473	10,92,588	11,86,352	93,764	...	...
Oudh and Rohilkhand (state)	272	692	3,10,088	448	740	3,16,674	428	3,10,088	3,16,674	6,586	...	...
Eastern Bengal (state) (including metre and 2' 6" gauges)	250	777	3,83,923	494	813	4,70,060	578	3,83,923	4,70,060	86,137	...	...
Bengal Central (e)	120	125	27,655	221	125	28,040	224	27,655	28,040	385	...	...
East Coast (state)	55	...	...	...	266	28,941	109	...	28,941	28,941	...	...
Metre gauge—													
Burma (state)	224	715	3,11,348	435	730	2,15,728	296	3,11,348	2,15,728	...	...	95,620
Special gauges—													
Jorhat (state provincial)	46	28	1,932	69	28	1,950	70	1,932	1,950	18	...	...
Cherra-Companyganj (state provincial)	58	8	1,078	135	8	744	93	1,078	744	...	...	334
TOTAL	231	4,856	21,28,612	438	5,219	22,48,489	431	21,28,612	22,48,489	1,19,877	...	...
Lines worked by guaranteed companies.													
Standard gauge—													
Great Indian Peninsula (f)	610	1,490	15,44,562	1,037	1,490	17,45,374	1,771	15,44,562	17,45,374	2,00,812	...	...
Bombay, Baroda and Central India	765	461	5,52,540	1,199	461	5,15,000	1,117	5,52,540	5,15,000	...	...	37,540
Madras	242	840	3,77,886	450	840	3,31,199	394	3,77,886	3,31,199	...	...	46,687
TOTAL	525	2,791	24,74,988	887	2,791	25,91,573	929	24,74,988	25,91,573	1,10,585	...	...
TOTAL (GUARANTEED AND STATE)	304	15,080	85,10,618	543	16,180	88,16,409	545	85,10,618	88,16,409	3,05,791	...	...
Assisted companies.													
Standard gauge—													
Delhi-Umballa-Kalka	140	162	39,354	243	161	37,854	235	39,354	37,854	...	...	1,500
Tarkessur	277	22	10,305	468	22	9,714	442	10,305	9,714	...	...	591
Metre gauge—													
Rohilkund and Kumaon (Company's section)	122	67	9,798	146	67	16,273	243	9,798	16,273	6,475	...	...
Dibru-Sadiya	126	78	17,974	230	78	19,534	250	17,974	19,534	1,500	...	...
TOTAL	142	329	77,431	235	328	83,375	254	77,431	83,375	5,944	...	...
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	173	333	1,01,470	305	333	83,332	250	1,01,470	83,332	...	...	18,138
The Gaekwar's Petlad	103	13	2,253	173	13	1,920	148	2,253	1,920	...	...	333
Rajputana-Bhatinda	124	108	20,360	189	108	17,736	164	20,360	17,736	...	...	2,024
Metre gauge—													
Southern Mahratta (Mysore section) (g)	104	331	58,910	178	362	58,859	163	58,910	58,859	...	...	31
The Gaekwar's Mehana	80	93	9,951	107	93	14,750	159	9,951	14,750	4,799	...	...
Kolhapur	83	29	3,989	138	29	3,281	113	3,989	3,281	...	...	708
Special gauge—													
The Gaekwar's Dabhoi	82	72	9,583	133	72	8,540	119	9,583	8,540	...	...	1,043
TOTAL	125	979	2,06,516	211	1,010	1,88,418	187	2,06,516	1,88,418	...	...	18,098
Lines owned and worked by native states.													
Metre gauge—													
Bhavnagar-Gondal-Junágarh-Port- bandar	148	334	58,822	176	334	63,850	191	58,822	63,850	5,028	...	...
Jetalsar-Rajkot	24	...	...	...	46	4,337	94	...	4,337	4,337	...	...
Jodhpur-Bickaneer	53	291	31,584	109	364	40,700	112	31,584	40,700	9,116	...	...
Special gauge—													
Morvi	70	94	10,274	109	94	10,901	116	10,274	10,901	627	...	...
TOTAL	93	719	1,00,680	140	838	1,19,788	143	1,00,680	1,19,788	19,108	...	...
GRAND TOTAL	282	17,707	88,95,245	502	18,356	92,07,990	502	88,95,245	92,07,990	3,12,745	...	...

(a) Includes the Godna-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(e) Although for convenience classed amongst the state railways, this line is the property of the Bengal Central Railway Company.

(f) Includes the Wardha Coal, Dhond-Manmad, Khangaon, and Amraoti railways.

(g) Includes the Bangalore-Nanjangud and the Bangalore-Mysore frontier sections.

CALCUTTA,
The 26th January, 1894.

F. B. HEBBERT,
Under Secretary.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XXXIX OF 1893-94.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April 1893* audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week in 1893-94.	FIRST 14 DAYS OF JANUARY 1893.				FIRST 13 DAYS OF JANUARY 1894.				Earnings from 1st April 1893 to 14th January 1893.	Earnings from 1st April 1893 to 13th January 1894.	Increases in 1893-94.	Decreases in 1893-94.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			TOTAL.	Per mile open.		TOTAL.	Per mile open.						
State lines worked by Companies.	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
<i>Standard gauge—</i>													
East Indian	580	1,634	18,43,137	1,128	1,634	20,18,324	1,235	3,79,86,048	3,88,38,166	8,52,118	...	...
Bengal-Nagpur	140	831	2,54,274	306	863	2,41,441	280	42,51,745	45,53,414	3,01,669	...	...
Indian Midland	129	752	2,03,604	271	752	2,14,610	285	37,93,118	38,07,286	14,168	...	...
Bezwada Extension	80	21	4,483	204	21	2,710	129	70,240	78,445	2,199	...	...
<i>Metre gauge—</i>													
Rajputana-Malwa (a)	258	1,674	8,64,649	517	1,699	8,82,120	519	1,69,25,673	1,70,38,327	1,12,654	...	...
South Indian	139	1,043	3,09,270	297	1,043	2,18,221	209	61,97,390	62,52,017	54,026	...	...
Southern Mahratta (b)	87	1,107	1,94,373	176	1,163	1,87,884	156	35,24,287	46,07,284	10,82,997	...	...
Bengal and North-Western (c)	137	756	2,04,075	270	756	1,85,510	245	40,43,390	39,54,223	...	88,167	...	
Rohilkund and Kumaon (Lucknow-Bareilly section)	66	215	28,853	134	223	30,637	137	5,14,928	5,41,862	26,934	...	...
Palanpur-Deesa . . . . .	...	...	...	...	16	1,890	118	...	(d) 8,143	8,143	...	...
TOTAL	243	8,033	39,07,018	486	8,170	39,76,347	487	7,73,11,826	7,96,79,167	23,67,341	...	...
State lines worked by the State.													
<i>Standard gauge—</i>													
North Western (state) (e)	201	2,511	10,92,588	435	2,509	11,86,352	473	1,96,38,760	2,30,61,889	34,23,129	...	...
Oudh and Rohilkhand (state)	235	692	3,10,088	448	740	3,10,074	428	64,34,442	66,36,749	2,02,307	...	...
Eastern Bengal (state) (including metre and 2' 6" gauges)	292	777	3,83,923	494	813	4,70,060	578	95,88,906	99,71,439	3,82,533	...	...
Bengal Central (f)	120	125	27,055	221	125	28,040	224	6,04,434	6,07,109	2,675	...	...
East Coast (state) . . . . .	...	...	...	...	260	28,941	109	...	4,61,418	4,61,418	...	...
<i>Metre gauge—</i>													
Burma (state)	194	715	3,11,348	435	730	2,15,728	296	50,49,608	44,16,880	...	6,32,728	...	
<i>Special gauges—</i>													
Jorhat (state provincial)	46	28	1,932	69	28	1,950	70	55,556	58,408	3,252	...	...
Cherra-Companyganj (state provincial)	47	8	1,078	135	8	744	93	14,377	17,194	2,817	...	...
TOTAL	217	4,856	21,28,612	438	5,219	22,48,489	431	4,13,85,683	4,52,31,086	38,45,403	...	...
Lines worked by Guaranteed Companies.													
<i>Standard gauge—</i>													
Great Indian Peninsula (g)	513	1,490	15,44,562	1,037	1,490	17,45,374	1,171	2,97,61,258	2,87,95,275	...	9,66,083	...	
Bombay, Baroda and Central India	605	401	5,52,540	1,199	461	5,15,000	1,117	1,09,81,327	1,14,27,715	4,46,388	...	...
Madras	220	840	3,77,886	450	840	3,31,190	394	75,97,744	81,62,947	5,65,203	...	...
TOTAL	442	2,791	24,74,988	887	2,791	25,91,573	929	4,83,40,429	4,83,85,937	45,508	...	...
TOTAL (GUARANTEED AND STATE)	271	15,686	85,10,618	543	16,180	88,16,409	545	16,70,37,938	17,32,96,190	62,58,252	...	...
Assisted Companies.													
<i>Standard gauge—</i>													
Delhi-Umballa-Kalka	132	162	39,354	243	161	37,854	235	8,65,807	9,73,164	1,07,357	...	...
Tarkessur	252	22	10,305	468	22	9,714	442	2,21,080	2,15,711	...	5,369	...	
<i>Metre gauge—</i>													
Rohilkund and Kumaon (Company's section)	118	67	9,798	146	67	16,273	243	3,47,910	3,68,160	20,220	...	...
Dibru-Sadiya	123	78	17,974	230	78	19,534	250	3,93,530	4,10,275	16,745	...	...
TOTAL	135	329	77,431	235	328	83,375	254	18,28,357	19,67,310	1,38,953	...	...
Lines owned by native states and worked by other agencies.													
<i>Standard gauge—</i>													
The Nizam's guaranteed state	151	333	1,01,470	305	333	83,332	250	20,46,901	20,92,207	45,306	...	...
The Gaskwar's Petlad	96	13	2,253	173	13	1,920	148	49,169	49,043	...	2,226	...	
Rajpura-Bhatinda	92	108	20,300	189	108	17,736	164	4,08,982	4,87,578	78,596	...	...
<i>Metre gauge—</i>													
Southern Mahratta (Mysore section) (h)	94	331	58,910	178	362	58,859	163	11,59,586	13,81,692	2,22,106	...	...
The Gaskwar's Mohana	59	93	9,951	107	93	14,750	159	2,01,762	2,53,906	52,144	...	...
Kolhapur	67	29	3,989	138	29	3,281	113	72,978	89,699	16,721	...	...
<i>Special gauge—</i>													
The Gaskwar's Dabhui	68	72	9,583	133	72	8,540	119	1,90,447	1,85,544	...	4,903	...	
TOTAL	107	979	2,06,516	211	1,010	1,88,418	187	41,29,825	45,37,569	4,07,744	...	...
Lines owned and worked by native states.													
<i>Metre gauge—</i>													
Bhavnagar-Gondal-Junagarh-Porbandar	102	334	58,822	176	334	63,850	191	12,58,122	15,16,159	2,58,037	...	...
Jetalpur-Rajkot . . . . .	...	...	...	...	46	4,337	94	...	(k) 1,04,139	1,04,139	...	...
Jodhpur-Hickaneer	60	291	31,584	109	364	40,700	112	7,12,077	6,91,553	...	20,524	...	
<i>Special gauge—</i>													
Morvi	65	94	10,274	109	94	10,901	116	2,47,695	2,55,838	8,143	...	...
TOTAL	80	719	1,00,680	140	838	1,19,788	143	22,17,804	25,67,689	3,49,795	...	...
GRAND TOTAL	251	17,707	88,95,245	502	18,356	92,07,990	502	17,52,14,014	18,23,68,758	71,54,744	...	...

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Total receipts from 8th November 1893 to 13th January 1894.

(e) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(f) Although for convenience classed amongst the state railways, this line is the property of the Bengal Central Railway Company.

(g) Includes the Wardha Coal, Dhond-Manmad, Khangaon, and Amratoli railways.

(h) Includes the Bangalore-Nanjangudd and the Bangalore-Mysore frontier sections.

(k) Total receipts from 12th April 1893 to 13th January 1894.

CALCUTTA,

F. B. HEBBERT,

Under Secretary.

GOVERNMENT
DEPARTMENT OF REVE

STATIS

IMPORTS OF COTTON, WHEAT,

Statement showing in maunds the imports of Cotton, Wheat, Linseed, and Indigo by rail and river into Calcutta, 1893, compared with the corresponding

Articles and whence exported.	TOTAL OF MONTH.												
	Calcutta.			Bombay Town.			Karachi.			TOTAL.			
	1891.	1892.	1893.	1891.	1892.	1893.	1891.	1892.	1893.	1891.	1892.	1893.	
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
COTTON, RAW—													
Madras . . . . .	...	...	...	6	...	1,431	...	...	...	6	...	1,431
Bombay . . . . .	...	...	...	29,169	76,311	67,041	...	...	...	29,169	76,311	67,041
Sindh . . . . .	...	...	...	...	...	...	7,806	1,054	8,162	7,806	1,054	8,162
Bengal	2,692	4,504	2,939	...	5	...	...	...	...	2,692	4,509	2,939
N.-W. P. & O. . .	6,347	15,836	38,473	2,022	38,058	55,261	...	...	...	8,369	53,894	93,734
Punjab . . . . .	...	...	2,539	81	...	1,342	644	2,346	21,629	725	2,346	25,510
Central Provs. . .	...	...	...	121	4,110	1,707	...	...	...	121	4,110	1,707
Berar . . . . .	...	...	...	3,598	11,140	26,249	...	...	...	3,598	11,140	26,249
Assam	101	9	1,574	...	...	...	...	...	...	101	9	1,574
Raj. & C. I. . . .	...	...	...	1,262	1,416	5,730	...	...	...	1,262	1,416	5,730
Nizam's Terry. . .	...	...	...	330	84	502	...	...	...	330	84	502
Mysore . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	9,140	20,349	45,525	36,589	1,31,124	1,59,263	8,450	3,400	29,791	54,179	1,54,873	2,34,579	
WHEAT—													
Madras . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Bombay . . . . .	...	...	...	1,18,209	93,877	15,953	...	...	...	1,18,209	93,877	15,953
Sindh . . . . .	...	...	...	...	...	...	1,74,692	38,873	3,40,969	1,74,692	38,873	3,40,969
Bengal	1,61,813	1,01,316	9,833	...	...	...	...	...	...	1,61,813	1,01,316	9,833
N.-W. P. & O. . .	3,71,588	2,14,278	1,24,667	4,90,458	99,337	13,778	...	871	...	8,62,040	3,14,486	1,38,445	
Punjab	6,868	11,564	34,794	3,20,418	50,482	53,092	13,92,747	70,408	3,83,431	17,20,033	1,38,434	4,73,317	
Central Provs. . .	...	2,120	1,115	4,81,378	2,12,535	1,84,872	...	...	...	4,81,378	2,14,055	1,85,987
Berar . . . . .	...	...	...	1,23,256	10,052	...	...	...	...	1,23,256	10,652	...
Assam . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Raj. & C. I. . . .	...	80	...	81,872	69,403	76,886	...	...	...	81,872	69,483	76,886
Nizam's Terry. . .	...	...	...	...	...	...	...	...	...	...	...	...
Mysore . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	5,40,269	3,29,358	1,70,409	16,15,591	5,48,286	3,44,581	15,67,439	1,10,152	7,26,400	37,23,299	9,87,796	12,41,390	
LINSEED—													
Madras . . . . .	...	...	...	...	1,527	967	...	...	...	...	1,527	967
Bombay . . . . .	...	...	...	61,983	55,119	40,466	...	...	...	61,983	55,119	40,466
Sindh . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	2,84,863	1,39,880	1,45,154	...	44	...	...	...	...	2,84,863	1,39,924	1,45,154
N.-W. P. & O. . .	98,584	43,172	57,375	3,116	2,614	6,378	...	...	...	1,01,700	45,786	63,753
Punjab . . . . .	...	...	...	...	...	173	...	...	1,444	...	...	1,617
Central Provs. . .	10,077	15,845	7,025	74,688	33,565	56,471	...	...	...	84,765	49,410	63,496
Berar . . . . .	...	...	...	49,716	38,789	33,001	...	...	...	49,716	38,789	33,001
Assam	965	...	...	...	...	...	...	...	...	965	...	...
Raj. & C. I. . . .	7,682	2,270	5,583	26,588	30,380	30,342	...	...	...	34,270	32,650	35,925
Nizam's Terry. . .	...	...	...	12,068	19,023	6,800	...	...	...	12,068	19,023	6,800
Mysore . . . . .	...	...	...	...	...	2	...	...	...	...	...	2
TOTAL	4,02,171	2,01,167	2,15,137	2,28,759	1,81,061	1,74,600	...	...	1,444	6,30,930	3,82,228	3,91,181
INDIGO—													
Madras . . . . .	...	...	...	55	505	36	...	...	...	55	305	36
Bombay . . . . .	...	...	...	315	493	651	...	...	...	315	493	651
Sindh . . . . .	...	...	...	...	...	...	153	1,172	476	153	1,172	476
Bengal	52,349	13,310	5,808	...	...	...	...	...	...	52,349	13,310	5,808
N.-W. P. & O. . .	10,876	15,170	29,079	...	38	24	...	...	...	10,876	15,208	29,103
Punjab	17	158	12	...	...	...	938	2,046	356	935	2,204	568
Central Provs. . .	21	...	...	...	...	...	...	...	...	21	...	...
Berar . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Assam . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Raj. & C. I. . . .	...	...	...	...	167	269	...	...	...	...	167	269
Nizam's Terry. . .	...	...	...	52	...	156	...	...	...	52	...	156
Mysore . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	63,253	28,638	34,899	422	1,203	1,136	1,091	3,218	1,032	64,776	33,059	37,067	

* Includes river traffic for August to November only, the statistics
N.B.—The indigo figures entered in columns 17 and 20 under Bombay Town and Karachi represent

DEPARTMENT OF REVENUE AND AGRICULTURE,

Calcutta, the 24th January 1894.

OF INDIA.

REVENUE AND AGRICULTURE.

TICS.

LINSEED, AND INDIGO.

Bombay Town, and Karachi, during the month of November 1893, and from 1st January to 30th November periods of the years 1891 and 1892.

TOTAL FROM JANUARY 1ST, INCLUDING TOTAL OF MONTH.												Articles and whence exported.
Calcutta.			Bombay Town.			Karachi.			TOTAL.			
1891.	1892.	1893.	1891.	1892.	1893.	1891.	1892.	1893.	1891.	1892.	1893.	
14	15	16	17	18	19	20	21	22	23	24	25	
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	COTTON, RAW— Madras Bombay. Sindh. Bengal. N.-W. P. & O. Punjab. Central Provs. Berar. Assam. Raj. & C. I. Nizam's Terr'y. Mysore.
...	...	...	20,530	17,602	1,69,967	...	...	...	20,530	17,602	1,69,967
6	...	19	34,75,147	38,27,537	34,60,201	3,37,289*	2,09,492	1,63,879	34,75,153	38,27,537	34,60,220	
46,957	91,845	95,710	...	15	19	...	...	...	3,37,289	2,09,492	1,63,879
2,59,740	2,09,735	1,95,334	4,03,549	2,09,180	2,54,327	...	...	...	46,957	91,845	95,729
16,742	237	4,44,200	62,504	1,837	68,914	47,782*	15,273	2,17,410	6,63,273	4,78,915	4,49,661	
5,403	14,241	4,529	1,07,116	78,401	80,973	...	...	...	1,27,088	17,347	3,30,524
10,451	10,351	2,071	16,55,814	14,62,049	9,91,948	...	...	...	1,12,519	92,702	85,502
3,910	10,285	36,241	...	...	...	...	...	...	16,60,265	14,73,001	9,94,019
31,797	9,051	11,702	10,62,779	7,31,205	5,78,839	...	...	...	3,910	10,285	36,241
...	...	...	33,658	20,911	28,338	...	...	...	10,94,576	7,40,256	5,90,541
...	...	...	12	...	659	...	...	...	33,658	20,911	28,338
3,75,012	4,11,745	3,89,806	68,21,164	63,49,397	56,34,185	3,85,072	2,24,765	3,81,289	75,81,248	69,85,907	64,05,280	TOTAL.
...	WHEAT— Madras Bombay. Sindh. Bengal. N.-W. P. & O. Punjab. Central Provs. Berar. Assam. Raj. & C. I. Nizam's Terr'y. Mysore.
5	...	...	25,88,513	13,76,162	15,05,947	45,04,010*	15,32,299	30,46,138	25,88,518	13,76,162	15,05,947
27,72,854	15,05,781	6,92,487	...	1	...	...	...	...	45,04,010	15,32,299	30,46,138
41,80,980	48,60,778	24,49,501	32,12,813	29,51,011	3,32,840	2,812	6,183	556	27,72,878	15,05,782	6,92,487	
2,34,098	1,20,114	2,05,901	22,91,250	11,30,602	4,37,257	98,32,247*	44,36,411	39,17,101	74,05,605	78,23,972	27,82,897	
60,299	19,031	1,87,060	78,57,484	52,64,618	46,55,790	...	...	...	1,23,58,195	56,38,127	45,60,259
735	...	...	7,30,850	4,51,666	43,198	...	...	...	79,23,783	52,83,649	48,42,850
367	991	4,237	...	...	...	...	...	...	7,31,585	4,51,666	43,198
6,462	15,984	3,860	10,90,984	13,11,617	12,75,176	...	...	...	367	991	4,237
...	...	...	3,035	2	2,286	...	...	...	10,97,446	13,27,601	12,79,045
72,71,400	65,28,679	35,43,055	1,77,74,953	1,24,86,679	82,52,494	1,43,39,069	59,74,893	69,63,795	3,93,85,422	2,49,90,251	1,87,59,344	TOTAL.
...	LINSEED— Madras Bombay. Sindh. Bengal. N.-W. P. & O. Punjab. Central Provs. Berar. Assam. Raj. & C. I. Nizam's Terr'y. Mysore.
3	488	...	1,518	5,559	68,318	...	...	...	1,518	5,559	68,318
54,22,909	26,69,726	44,58,857	11,20,298	10,59,010	10,70,639	...	...	...	11,20,301	10,59,498	10,70,639
28,98,270	26,05,245	21,39,603	...	...	...	...	...	...	...	...	...
297	6,100	6,870	1,161	62	...	...	...	...	54,24,070	26,69,788	44,58,857
1,31,681	3,04,477	2,09,261	3,07,938	1,60,152	2,27,612	...	...	...	32,06,268	27,65,397	23,67,215
...	...	...	876	1,841	1,540	844*	121	13,387	2,017	8,122	21,779
76,107	34,714	14,632	19,59,619	11,58,203	19,32,733	...	...	...	20,91,300	14,62,680	21,41,994
1,99,104	1,96,081	1,15,706	11,29,934	11,21,402	9,03,525	...	...	...	11,29,934	11,21,935	9,03,525
...	...	...	...	...	...	...	...	...	76,107	34,714	14,632
...	...	...	10,31,906	9,93,185	10,90,670	...	...	...	12,31,010	11,89,266	12,00,376
...	...	...	5,91,037	4,81,193	3,70,370	...	...	...	5,91,637	4,81,193	3,70,370
87,28,371	58,17,444	69,44,929	61,44,947	49,80,610	56,71,492	841	128	13,387	1,48,74,162	1,07,98,162	1,26,29,806	TOTAL.
...	INDIGO— Madras Bombay. Sindh. Bengal. N.-W. P. & O. Punjab. Central Provs. Berar. Assam. Raj. & C. I. Nizam's Terr'y. Mysore.
...	...	...	738	1,625	1,028	...	...	...	738	1,625	1,028
...	...	...	818	1,703	2,898	...	...	...	818	1,703	2,898
...	...	...	...	117	21	3,611*	7,137	5,963	3,611	7,254	5,984
54,610	21,438	12,117	...	...	...	...	...	...	54,610	21,438	12,117
13,055	21,940	31,716	86	101	229	...	...	...	13,141	22,141	31,945
1,068	167	43	72	5	19	4,963*	6,354	4,417	6,103	6,526	4,479	
21	10	46	484	3	2	...	...	...	505	13	48
...	
...	
...	
...	
...	
...	
...	
68,754	43,555	43,922	2,581	4,421	5,323	8,574	13,491	10,380	79,909	61,467	59,625	TOTAL.

of the trade for the first seven months of 1891 not being available.

the imports during the months of April to September 1891, the figures for the previous months not being available.

E. C. BUCK,

Secretary to the Government of India.

Chattisgarh Hill Tracts		
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No. stated.

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RETAIL PRICES FOR THE 1ST HALF OF DECEMBER 1893—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JAWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARJA OR RAGI (<i>Syntherisma indica</i>).		KANONI OR KAKUN, ITALIAN MILLET (<i>Sesaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arretinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR, OR THUR, CADIAN PEA (<i>Cajanus indicus</i>).		FIREWORK.		SALT.		
	Present bushels.	Past bushels.	Present bushels.	Past bushels.	Present bushels.	Past bushels.	Present bushels.	Past bushels.	Present bushels.	Past bushels.	Present bushels.	Past bushels.	Present bushels.	Past bushels.	Present bushels.	Past bushels.	Present bushels.	Past bushels.	Present bushels.	Past bushels.	Present bushels.	Past bushels.	Present bushels.	Past bushels.	Present bushels.	Past bushels.	
Bengal—continued.																											
Bihar, south—																											
Monghyr	16 0	16 4	19 0	18 0	12 8	10 8	17 0	16 13	18 0	16 4	...	...	...	...	9 0	15 0	25 0	24 0	22 0	21 0	21 0	21 0	120 0	120 0	9 8	10 0
Gaya																											
	15 0	15 0	20 0	19 8	10 8	9 12	17 8	16 0	20 0	19 8	...	...	22 0	21 0	15 4	15 4	19 0	19 0	20 8	19 0	20 0	19 8	120 0	120 0	10 0	9 12
Patna																											
	17 0	17 0	24 0	24 0	11 0	11 0	21 0	19 0	...	...	...	...	...	...	...	...	30 0	30 0	27 0	27 0	27 0	27 0	130 0	130 0	17 0	16 0
Shahabad																											
	13 8	13 0	20 0	20 0	9 0	9 0	16 0	16 0	...	...	...	...	...	...	...	...	23 0	23 0	22 0	21 0	20 0	20 0	160 0	160 0	10 0	10 0
Purnea																											
	16 0	16 0	20 0	20 0	10 0	10 0	16 0	16 0	...	...	...	...	...	...	...	...	20 0	20 0	25 0	25 0	25 0	25 0	320 0	320 0	9 0	9 0
Madhupur																											
	16 6	16 6	20 3	20 3	10 1	10 1	17 8	18 15	...	...	...	...	...	...	...	...	20 3	20 3	24 3	24 3	24 3	24 3	151 8	151 8	10 1	10 0
Darbhanga																											
	14 13	14 4	17 9	16 8	10 0	10 0	17 8	17 8	...	...	...	...	...	...	...	...	24 3	24 0	21 0	21 0	21 0	21 0	176 0	176 0	11 0	11 0
Manikpur																											
	13 8	13 0	18 0	18 0	8 0	8 0	15 0	15 8	...	...	...	...	...	...	...	...	21 0	20 0	21 0	21 0	20 0	20 0	160 0	160 0	11 0	11 0
Saran																											
	15 0	14 0	18 12	18 8	12 0	12 0	16 0	15 8	...	...	...	...	...	...	...	...	24 0	24 0	23 8	23 8	23 8	23 0	200 0	200 0	10 0	9 12
Champan																											
	13 4	13 0	...	...	8 4	8 8	19 0	19 0	...	...	...	...	24 8	24 8	...	...	22 8	24 0	22 8	22 8	22 8	22 8	180 0	180 0	10 8	10 4
N.W. Provinces—																											
Meerut—																											
Meerut	14 0	14 0	19 0	19 0	8 0	8 0	12 0	12 0	10 0	10 0	20 0	20 0	16 0	17 0	12 0	11 0	20 0	20 0	20 0	20 0	20 0	20 0	80 0	80 0	9 8	10 0	
Bareilly	15 7	15 7	22 6	21 8	7 8	7 8	11 8	11 8	25 0	25 0	21 0	20 0	...	...	13 0	13 0	20 0	20 0	21 5	22 4	22 4	22 4	105 0	105 0	9 3	9 3
Ghaziabad	14 0	14 0	21 8	21 8	7 0	7 0	12 8	13 8	...	...	...	...	24 0	24 0	18 0	18 0	22 8	22 8	19 0	22 0	23 0	24 0	170 0	170 0	10 0	10 0
Jaunpur	15 0	15 4	22 0	22 8	8 0	10 8	12 0	14 8	24 0	22 0	22 0	22 0	21 0	23 0	18 8	17 0	24 8	24 0	20 0	19 0	20 4	20 8	95 0	102 8	10 4	10 4	
Central—																											
Benares	13 12	13 8	19 0	18 0	7 8	7 8	14 8	12 0	35 0	30 0	24 0	23 0	...	...	...	...	26 0	26 0	...	...	26 0	26 0	180 0	180 0	9 8	9 8
Allahabad	14 4	14 0	20 0	20 0	7 0	7 0	14 8	12 0	35 0	30 0	24 0	23 0	...	...	...	...	26 0	26 0	...	...	26 0	26 0	180 0	180 0	9 8	9 8
Meerut	15 12	15 0	20 8	18 0	7 8	7 8	14 8	12 0	35 0	30 0	24 0	23 0	...	...	...	...	26 0	26 0	...	...	26 0	26 0	180 0	180 0	9 8	9 8
Mathura	15 0	15 0	21 0	21 0	7 0	7 0	10 0	10 0	36 0	33 8	25 0	24 0	...	...	16 0	16 0	25 0	25 0	18 0	18 0	24 0	24 0	200 0	200 0	10 8	10 8
Aligarh	17 0	17 0	25 8	25 8	7 0	7 0	13 0	13 0	37 0	37 0	25 0	24 0	...	...	19 8	19 8	26 0	26 0	27 0	27 0	28 0	28 0	210 0	210 0	11 8	11 8
Etawah	16 4	16 12	22 8	22 8	5 0	5 0	14 0	13 0	34 8	35 8	23 8	22 8	24 0	20 0	16 0	16 0	25 8	25 8	24 4	24 4	26 0	27 0	140 0	140 0	11 0	11 0	
Kanpur	15 0	15 0	21 0	21 0	5 4	5 4	14 0	14 0	34 8	35 8	23 8	22 8	...	...	...	...	24 8	24 8	15 0	25 0	23 12	23 12	130 0	130 0	10 0	10 0
Meerut	17 8	17 8	23 8	22 8	4 8	4 8	10 0	10 0	33 8	33 8	22 8	21 8	21 8	21 8	10 8	10 8	22 8	22 8	25 8	25 8	25 8	25 8	160 0	160 0	10 4	10 8	
Etawah	18 8	18 8	25 8	25 8	6 0	5 8	12 0	11 8	35 8	35 8	22 8	21 8	21 8	21 8	10 8	10 8	22 8	22 8	27 8	27 8	27 8	27 8	110 0	110 0	10 0	10 0	
Uttar Pradesh—																											
Meerut	16 12	16 12	20 0	21 0	6 8	6 4	12 12	12 0	24 0	23 0	19 8	20 0	...	...	...	...	22 4	23 8	24 0	24 0	24 8	26 8	160 0	160 0	10 4	10 4
Aligarh	16 0	16 0	20 0	20 0	5 0	5 0	12 8	12 0	26 0	25 8	22 0	22 0	...	...	10 0	10 0	27 8	27 0	26 0	26 0	26 0	26 0	95 0	95 0	11 0	11 0
Meerut	18 0	18 0	27 0	26 0	7 0	7 0	12 8	12 0	26 0	25 8	22 0	22 0	...	...	8 0	8 0	31 0	31 0	28 0	28 0	28 0	28 0	110 0	110 0	11 0	11 0
Aligarh	19 0	19 0	28 0	26 0	5 8	5 4	10 8	10 8	27 0	26 0	22 0	22 0	...	...	13 0	13 0	32 0	32 0	28 0	28 0	28 0	28 0	155 0	155 0	11 4	11 4
Meerut	19 9	19 9	30 0	27 0	6 0	6 0	10 8	10 4	31 0	32 0	24 0	24 8	...	...	14 0	13 0	30 8	30 8	28 0	28 0	28 0	28 0	120 0	120 0	10 12	10 8
Subsidiary—																											
Balla	14 8	14 8	21 0	21 0	10 4	9 8	16 0	15 0	22 0	22 0	...	...	24 0	24 0	...	...	22 8	22 0	22 0	22 0	24 0	24 0	115 0	115 0	11 0	11 0
Meerut	14 0	14 0	22 2	23 10	8 14	8 14	14 12	17 0	...	...	...	...	...	...	...	...	20 8	22 2	...	...	15 4	16 4	177 8	177 8	9 13	9 13
Meerut	13 8	13 8	19 12	19 8	9 0	9 0	17 0	17 1	...	...	...	...	...	...	21 8	21 8	21 8	21 0	21 8	21 8	21 8	21 8	140 0	140 0	9 2	9 10
Meerut	17 8	17 8	28 0	28 0	8 12	8 12	13 0	13 0	...	...	...	...	...	...	17 0	17 0	21 0	21 0	24 0	24 0	25 0	25 0	160 0	160 0	10 0	10 0
Meerut	16 12	16 12	25 0	25 0	7 0	7 0	10 15	15 0	...	...	...	...	...	...	12 0	12 0	25 0	25 0	27 0	27 0	27 0	27 0	144 0	144 0	10 4	10 4
Meerut	14 9	14 9	25 0	25 0	11 4	11 4	16 4	16 4	...	...	...	...	...	...	...	...	26 8	27 8	27 8	27 8	27 8	27 8	130 0	130 0	10 4	10 4

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1893—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		RICE, BEST SORT.		RICE, COMMON.	JAWAR OR CHOLAM (Sorghum vulgare).	BAIRA OR CUMBU (Pennisetum typhloceras).	MARUA OR RAGI (Eleusine coracana).	KANONI OR KAKUM, ITALIAN MILLET (Setaria italica).	GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).	MAIZE (Zea Mays).	ARHAR, OR THUR, CADJAN PEA (Cajanus indicus).	FINEWOOD.	SALT.		
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Panjab—																
Sudhiana—																
Ferozepore	20 0	20 0	45 0	44 0	12 0	10 0	39 0	40 0	20 0	45 0	30 0	11 0	100 0	11 0	10 0	10 0
Montgomery	21 0	20 0	40 0	35 0	10 0	10 0	35 0	36 0	20 0	34 0	30 0	11 0	90 0	12 12	13 0	13 0
Muzaffargarh	22 0	21 0	30 0	25 0	11 0	11 0	25 0	25 0	30 0	37 0	26 0	10 0	220 0	11 8	11 8	11 8
Gurjara—																
Gujrat	20 0	20 0	35 0	33 0	8 0	8 0	34 0	34 0	12 0	30 0	22 0	25 0	100 0	10 0	10 0	10 0
Dellah	20 0	20 0	31 0	31 0	11 0	12 0	30 0	31 0	12 0	29 0	20 0	24 0	80 0	10 0	10 0	10 0
Rohat	20 0	20 0	34 0	32 0	11 0	11 0	32 0	33 0	12 0	33 0	20 0	21 0	120 0	10 0	10 0	10 0
Karai	21 0	21 0	30 0	30 0	12 0	13 0	32 0	33 0	16 0	34 0	30 0	17 0	160 0	10 0	10 0	10 0
Lahore	21 0	21 0	34 0	33 0	11 0	11 0	33 0	33 0	24 0	33 0	31 0	11 0	80 0	12 0	11 0	11 0
Sindh—																
Unbatta	25 0	25 0	35 0	35 0	13 0	14 0	35 0	36 0	8 0	34 0	35 0	15 0	120 0	12 4	12 0	12 0
Lodhiana	25 0	25 0	45 0	45 0	12 0	12 0	40 0	40 0	18 0	37 0	36 0	15 0	100 0	13 0	13 0	13 0
Jullander	26 0	27 0	40 0	38 0	8 0	8 0	32 0	32 0	16 0	36 0	30 0	8 0	100 0	12 8	12 8	12 8
Hoshiarpur	24 0	24 0	31 0	29 0	10 0	10 0	29 0	29 0	12 0	37 0	29 0	8 0	110 0	11 12	11 12	11 12
Gurdaspur	26 0	24 0	32 0	32 0	14 0	14 0	32 0	32 0	12 0	32 0	28 0	11 0	120 0	11 8	12 0	12 0
Amritsar	23 0	23 0	37 0	37 0	11 0	10 0	32 0	31 0	22 0	32 0	31 0	11 0	90 0	12 0	12 0	12 0
Hills—																
Simla	17 0	17 0	20 0	20 0	8 0	8 0	18 0	18 0	14 0	23 0	21 0	11 0	90 0	9 0	9 0	9 0
Kangra	17 0	17 0	18 0	18 0	11 0	12 0	10 0	11 0	6 0	19 0	18 0	12 0	120 0	10 0	10 0	10 0
North-western—																
Sialkot	19 0	18 0	39 0	33 0	13 0	13 0	30 0	27 0	16 0	27 0	26 0	24 0	120 0	13 0	13 0	13 0
Lahore	19 0	19 0	34 0	36 0	12 0	13 0	31 0	32 0	10 0	31 0	24 0	20 0	90 0	12 8	12 8	12 8
Gujrat	21 0	20 0	32 0	31 0	12 0	12 0	32 0	32 0	10 0	27 0	24 0	20 0	110 0	13 0	13 0	13 0
Rawalpindi	21 0	20 0	35 0	30 0	12 0	12 0	32 0	32 0	10 0	30 0	27 0	20 0	120 0	13 0	13 0	13 0
Multan	19 0	20 0	31 0	33 0	7 0	7 0	30 0	29 0	16 0	28 0	25 0	22 0	60 0	12 8	12 8	12 8
Faisalabad	16 0	16 0	26 0	25 0	12 0	12 0	24 0	24 0	14 0	25 0	23 0	24 0	140 0	10 8	10 8	10 8
Rohat	17 0	17 0	30 0	30 0	12 0	12 0	23 0	23 0	20 0	28 0	24 0	24 0	155 0	44 0	42 0	50 0
Muzaffargarh—																
Sialkot	24 0	23 0	36 0	35 0	9 0	9 0	34 0	34 0	24 0	40 0	38 0	10 0	200 0	13 0	13 0	13 0
Lahore	22 0	24 0	32 0	35 0	8 0	8 0	34 0	34 0	24 0	38 0	30 0	10 0	200 0	12 4	12 4	12 4
Rawalpindi	19 0	18 0	39 0	38 0	12 0	13 0	31 0	32 0	10 0	31 0	24 0	20 0	80 0	12 4	12 4	12 4
D. I. Khan	23 0	22 0	41 0	40 0	11 0	12 0	35 0	35 0	6 0	45 0	41 0	14 0	90 0	50 0	50 0	50 0
Muzaffargarh	24 0	24 0	43 0	45 0	8 0	8 0	35 0	35 0	5 0	46 0	41 0	13 0	105 0	40 0	40 0	40 0
D. G. Khan	22 0	20 0	40 0	37 0	14 0	10 0	30 0	28 0	4 0	36 0	30 0	9 0	110 0	12 0	12 0	12 0
D. G. Khan	17 0	17 0	29 0	30 0	7 0	6 0	29 0	29 0	20 0	26 0	15 0	10 0	100 0	25 0	24 0	24 0
Sindh—																
Sialkot	14 0	13 0	8 0	7 0	10 0	10 0	21 0	21 0	16 0	20 0	20 0	9 0	91 7	14 8	14 8	14 8
Lahore	14 0	14 0	8 0	7 0	9 0	9 0	20 0	20 0	16 0	22 0	22 0	10 0	121 14	12 12	12 12	12 12
Rawalpindi	13 2	13 3	7 8	7 8	8 0	8 0	19 0	19 0	15 0	24 0	24 0	11 0	112 0	12 0	12 0	12 0
Muzaffargarh	16 0	16 0	8 0	7 8	9 0	9 0	26 0	26 0	6 0	25 8	25 8	11 0	142 0	12 0	12 0	12 0
D. G. Khan	14 0	15 2	23 0	23 0	7 12	7 12	36 0	36 0	6 0	19 8	22 0	9 0	62 0	9 10	9 10	9 10



The Gazette of India.

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No. 5.]

CALCUTTA, SATURDAY, FEBRUARY 3, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 5.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

MEDICAL.

Calcutta, the 2nd February, 1894.

No. 71.—In modification of Home Department Notification No. 344, dated the 14th June, 1889, it is hereby notified that in future the appointment of Honorary Assistant Surgeon to His Excellency the Viceroy will be for a term of five years from date of appointment, subject to the proviso that it will terminate on an officer's retirement from the service.

No. 72.—The services of Brigade-Surgeon Lieutenant-Colonel A. Cameron, M.D., Civil Surgeon of Benares, are placed temporarily at the disposal of the Military Department.

JUDICIAL.

The 29th January, 1894.

No. 95.—Under the provisions of Section 138 of the Negotiable Instruments Act, XXVI of 1881, as amended by Act II of 1885, the Governor General in Council is pleased to remove from office the following Notary Public, whose appointment for the Dehra Dun District was announced in Home Department Notification No. 1467, dated the 4th December, 1884:—

Mr. William Richard Munton.

ECCLESIASTICAL.

The 1st February, 1894.

No. 27.—The Reverend J. G. S. Syme, Chaplain, on probation, on the Bengal (Calcutta)

Ecclesiastical Establishment, reported his arrival at Calcutta on the afternoon of the 24th January 1894.

Mr. Syme's services are placed at the disposal of the Government of Bengal, with effect from that date, or the subsequent date on which he may have assumed charge of his duties.

The 2nd February, 1894.

No. 30.—The undermentioned gentlemen have been appointed to be Chaplains on probation on the Bengal (Calcutta) Ecclesiastical Establishment to fill existing vacancies:—

The Reverend Walter Paul Gray Field.

The „ Horace Barbut Cogan.

C. J. LYALL,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

HORSE-BREEDING AND AGRICULTURAL STOCK.

Calcutta, the 2nd February, 1894.

No. 251-19.—Veterinary Lieutenant H. P. Turnbull, Civil Veterinary Department, having returned to duty from the leave granted to him in Military Department Notification No. 1100, dated 24th November 1893, is posted to the Madras Presidency, with effect from the forenoon of the 19th January 1894.

GENERAL.

The 2nd February, 1894.

No. 375-46.—In supersession of Notification No. 3847, dated the 31st October, 1893, Mr. B. Ribbentrop, Inspector General of Forests to the Government of India, is granted three months' privilege leave of absence, with effect from the 22nd December 1893.

MUSEUMS AND EXHIBITIONS.

The 2nd February, 1894.

No. 393.—With reference to paragraph 14 of the Resolution of the Government of India in the Department of Revenue and Agriculture, No. 59—73, dated 3rd October 1893, which was published in the Supplement to the *Gazette of India*, the names of the Governors appointed to act on the Indian section of the governing Body of the Imperial Institute during 1893-94 are published for information:—

(1) ON BEHALF OF THE GOVERNMENT OF INDIA.

General James T. Walker, R.E., C. B., LL. D. (late Surveyor General of India).
Sir Andrew Scoble, Q.C., K.C.S.I., M.P. (late Member of the Governor General's Council).

(2) ON BEHALF OF PROVINCES AND NATIVE STATES.

Madras.—David F. Carmichael, Esq. (late Madras Civil Service).

Bombay.—Sir Raymond West.

Bengal.—J. H. Rivet-Carnac, Esq., C.I.E.

North-Western Provinces and Oudh.—W. S. Halsey, Esq. (late Bengal Civil Service).

Punjab.—Baden H. Baden-Powell, Esq., C.I.E. (late Bengal Civil Service).

Native States (Mysore).—Colonel Bowen.

(3) ON BEHALF OF INDIAN CHAMBERS OF COMMERCE.

Bombay.—Sir Frank Forbes Adam, C.I.E. (of Messrs. Graham & Co., Manchester).

Madras.—P. Macfadyen, Esq.

Rangoon.—James Annan Bryce, Esq. (of Messrs. Wallace Brothers).

Calcutta.—Sir Alexander Wilson, Kt. (of Messrs. Matheson & Co., London).

(4) ON BEHALF OF INDIAN INSTITUTIONS.

Bengal British Indian Association.—Sir William Wilson Hunter, K.C.S.I., C.I.E.

Poona Sarvajanic Sabha.—Dadabhai Naoroji, Esq., M.P.

E. C. BUCK,

Secretary to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

* *Fort William, the 26th January, 1894.*

No. 151-G.—With reference to Foreign Department notification, No. 1423-G., dated the 22nd August, 1893, Mr. H. W. Vidal, Consul for Sweden and Norway at Aden, resumed charge of his office on the 2nd January, 1894.

The 27th January, 1894.

No. 154-G.—Lieutenant S. F. Bayley, Indian Staff Corps, Officiating Political Assistant of the 2nd class, and Assistant to the Governor-General's Agent in Rajputana, is granted furlough, for one year, under article 340 (b), chapter XIII, of the Civil Service Regulations, with effect from the 1st March, 1894, or the subsequent date on which he may avail himself of the furlough.

The 30th January, 1894.

No. 166-G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. H. J. Sommer as Consul for the United States of America at Bombay.

No. 172-G.—Lieutenant R. L. Kennion, Indian Staff Corps, Boundary Settlement Officer in Bhopawar, is appointed to officiate, temporarily, as a Political Assistant of the 3rd class, and is posted as Assistant to the Governor-General's Agent in Central India, with effect from the 4th January, 1894, and during the absence, on deputation with His Highness the Maharaja Holkar, of Lieutenant C. E. Ross, Indian Staff Corps, Officiating Political Assistant of the 3rd class, or until further orders.

The 31st January, 1894.

* **No. 182-G.**—The following promotions and appointment are made in the 1st Regiment, Central India Horse:

Ressaidar and Woordie-Major Umar Ali Khan to be Risaldar, *vice* Mir Ali Rasul, "Bahadur," transferred to the pension establishment; Jemadar Dalip Singh to be Ressaidar and Woordie-Major, *vice* Umar Ali Khan, promoted; Kote—Dafadar Bhagat Singh to be Jemadar, *vice* Dalip Singh, promoted;—with effect from the 1st October, 1893.

Kote-Dafadar Jawand Singh to be Jemadar, *vice* Dewa Singh, transferred to the pension establishment, with effect from the 1st December, 1893.

The 1st February, 1894.

No. 185-G.—The Governor-General in Council is pleased to recognise the appointment of Mr. G. A. Schröder as Acting Consul for the Austro-Hungarian Empire at Rangoon, during the absence of Mr. L. Biedermann.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATION.

Calcutta, the 2nd February, 1894.

No. 607-Exc.—At the request of the Commission, Mr. T. S. G. Pemberton, Fellow of All Souls College, Oxford, is appointed Assistant Secretary to the Royal Opium Commission, *vice* the Hon'ble T. A. Brassey, resigned.

J. F. FINLAY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 2nd February, 1894.

APPOINTMENTS.

ARMY STAFF.

No. 95.—Colonel G. A. French, C.M.G., Royal Artillery, to be Colonel on the Staff, Royal Artillery. Dated 10th January, 1894.

HYDERABAD CONTINGENT.

No. 96.—3rd Lancers—

Surgeon-Major F. J. Doyle, Indian Medical Service, Madras Establishment, medical officer, 1st Infantry, to be officiating medical officer in addition to his other duties, *vice* Surgeon-Major R. James, M.B., on furlough. Dated 16th August, 1893 (G. G. O. No. 977 of 1893 is cancelled).

PERSONAL STAFF.

No. 97.—The Viceroy and Governor General has been pleased to make the following appointments on His Excellency's personal staff, with effect from the 27th January, 1894:—

To be Military Secretary.

Major and Brevet Lieutenant-Colonel A. G. A. Durand, C.B., 2nd Regiment, Central India Horse.

To be Aides-de-Camp.

Captain R. E. Grimston, 6th (The Prince of Wales') Bengal Cavalry.

Lieutenant S. H. Pollen, Wiltshire Regiment.

Lieutenant F. L. Adam, Scots Guards.

Lieutenant F. E. G. Ponsonby, Grenadier Guards.

Subadar Shaik Imdad Ali, Bahadur, Governor General's Body Guard.

Subadar-Major Tara Singh, *Sardar Bahadur*, 45th (Rattray's Sikh) Regiment of Bengal Infantry.

To be Honorary Aides-de-Camp.

Colonel F. W. Chatterton, General List, Infantry Commandant, Administrative Battalion Presidency Volunteers.

Colonel Lord William Beresford, h. p., v. c., K.C.I.E.

Lieutenant-Colonel W. Loch, General List, Infantry

Lieutenant-Colonel G. F. O. Boughey, Royal Engineers.

Brevet Lieutenant-Colonel A. J. Hadfield, Madras Invalid Establishment.

Colonel A. Mears, East Indian Railway Volunteer Rifle Corps.

Lieutenant-Colonel Sir W. B. Hudson, K.C.I.E., Behar Light Horse.

Hon'ble Lieutenant-Colonel L. H. Bayley, Bombay Volunteer Rifle Corps.

Hon'ble Major J. H. S. Branson, Madras Artillery Volunteers.

Ressaldar-Major Nawab Muhammad Afzal Khan, *Khan Bahadur*, C.S.I., late 11th Bengal Lancers.

Subadar-Major Balbhadar Negi, *Bahadur*, late 5th Gurkhas.

To be Honorary Surgeons.

Surgeon-Major-General A. F. Bradshaw, C.B., Army Medical Staff.

Surgeon-Colonel A. C. Gaye, Army Medical Staff.

Surgeon-Colonel G. C. Chesnaye, Indian Medical Service.

Surgeon-Colonel R. Harvey, M.D., D.S.O., Indian Medical Service.

Brigade-Surgeon-Lieutenant-Colonel D. O'C. Raye, M. D., Indian Medical Service.

Brigade-Surgeon Lieutenant Colonel D. D. Cunningham, M.B., C.I.E., Indian Medical Service.

Surgeon-Lieutenant-Colonel A. J. Wilcocks, M.D., Indian Medical Service.

STAFF CORPS.

No. 98.—Lieutenant Wilfred Edward Young, 7th Dragoon Guards officiating Squadron Officer, 10th (The Duke of Cambridge's Own) Regiment of Bengal Lancers, having completed eighteen months' probationary service, is admitted to the Indian Staff Corps, with effect from the 24th May, 1892, subject to confirmation by the Secretary of State for India.

No. 99.—Second-Lieutenant Charles Edward Tristram, Dorsetshire Regiment, Wing Officer, 29th Regiment (7th Burma Battalion) of Madras Infantry, is admitted to the Indian Staff Corps, with effect from the 16th October, 1892, subject to confirmation by the Secretary of State for India.

Second-Lieutenant Tristram will rank as Lieutenant in the Indian Staff Corps from the above date, subject to Her Majesty's approval.

No. 100.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, Second-Lieutenant James

Dalmahoy Cadell, Unattached List, attached to the 7th Regiment of Bengal Cavalry, is admitted to the Indian Staff Corps, with effect from the 4th January, 1894, subject to confirmation by the Secretary of State for India.

No. 101.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officers of the Unattached List of the British Army are admitted to the Indian Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Second-Lieutenant Walter Bulmer Tait Abbey, attached to the 7th Bombay Lancers—25th December, 1893.

Second-Lieutenant George Marcus Godfrey Parker, Wing Officer, 4th Bombay Infantry—29th December, 1893.

Second-Lieutenant Walter FitzAlan Stewart, attached to the 10th Bombay Light Infantry—23rd December, 1893.

No. 102.—The surname of Second-Lieutenant C. R. Harbord is as now stated, and not as notified in G. G. O. No. 43 of 1894.

FURLOUGH AND LEAVE.

No. 103.—The undermentioned officers are granted leave out of India (p. a.) under article 689, Army Regulations, India, vol. I, part I :—

Colonel W. W. Biscoe, General List, Cavalry, Colonel on the Staff, for eight months.

Colonel M. H. Seward, Royal Artillery, Assistant Adjutant General for Royal Artillery in India, for eight months.

Major T. E. Rowan, Royal Artillery, Ordnance Officer, 3rd class, for eight months.

Surgeon-Colonel J. G. Pilcher, Inspector-General of Civil Hospitals, Bengal, officiating Inspector General of Civil Hospitals, North-Western Provinces and Oudh, for six months.

No. 104.—The undermentioned officers are granted furlough out of India :—

Lieutenant-Colonel H. Boileau, Indian Staff Corps, Deputy Commissioner, 2nd grade, Bengal, (p. a.) for nine months, under rule IX of the regulations of 1868.

Surgeon-Lieutenant-Colonel G. C. Hall, Superintendent, Central Jail, Allahabad, (p. a.) for six months, under rule IX of the regulations of 1868.

No. 105.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty :—

Colonel G. D'A. Jackson, General List, Cavalry, Executive Engineer, 1st grade, Military Works Department, for eight months. Pension service—35th year commenced 2nd January, 1894.

Lieutenant-Colonel S. C. Turner, Royal Engineers, Superintending Engineer, 1st class, Military Works Department, for one

year. Pension service—28th year commenced 17th April, 1893.

Major J. B. Woon, Indian Staff Corps, Wing Commander and Second-in-command, 40th (Pathan) Regiment of Bengal Infantry, for one year. Pension service—16th year commenced 20th July, 1893.

Captain H. H. Ozzard, Indian Staff Corps, 14th (The Ferozepore Sikh) Regiment of Bengal Infantry, Cantonment Magistrate, 2nd class, North-Western Provinces and Oudh, for one year. Pension service—20th year commenced 13th June, 1893.

Captain F. C. Grant, Indian Staff Corps, Squadron Commander, 1st Regiment, Central India Horse, for one year. Pension service—14th year commenced 11th August, 1893.

Captain G. H. deL. Lacy, Indian Staff Corps, Wing Officer, 45th (Rattray's Sikh) Regiment of Bengal Infantry, for seven months. Pension service—14th year commenced 11th August, 1893.

Lieutenant A. G. B. Turner, Indian Staff Corps, Squadron Officer, 13th (The Duke of Connaught's) Regiment of Bengal Lancers, for one year. Pension service—7th year commenced 5th February, 1893.

Lieutenant F. C. Muspratt, Indian Staff Corps, Wing Officer and Adjutant, 30th (Punjab) Regiment of Bengal Infantry, for one year. Pension service—9th year commenced 7th February, 1893.

Lieutenant J. S. Richards, Indian Staff Corps, Wing Officer, 3rd Regiment of Infantry, Hyderabad Contingent, for one year. Pension service—8th year commenced 25th August, 1893.

No. 106.—The undermentioned warrant officer is granted leave to proceed out of India on private affairs under article 920-F., Army Regulations, India, vol. I, part I, the specified period to count from the date of being struck off duty :—

Sub-Conductor J. O. Ramsbottom, Commissariat-Transport Department, for six months.

No. 107.—The undermentioned warrant officers are granted leave to proceed out of India on medical certificate under article 920-F., Army Regulations, India, vol. I, part I; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Lieutenant T. Smith, Deputy Assistant Commissary, Ordnance Department, for six months.

Sub-Conductor G. Trusler, Supervisor, 2nd grade, Public Works Department, Bengal, for one year.

No. 108.—The undermentioned officers have been granted extensions of leave by the Secretary of State for India :—

Colonel R. H. F. Rennick, Indian Staff Corps, Commandant, 18th Regiment of Bengal Infantry, (p. a.) for two months.

Lieutenant E. deV. Wintle, Indian Staff Corps, Squadron Officer, 15th (Cureton's Multani) Regiment of Bengal Lancers, (u. p. a.) for one week.

No. 109.—Colonel J. E. Waller, General List, Infantry, has been permitted by the Secretary of State for India to reside out of India on vacating command of the 19th (Punjab) Regiment of Bengal Infantry on 24th January, 1894.

LONDON GAZETTE.

No. 110.—The following extracts are published for general information :—

"London Gazette," dated the 9th January, 1894, page 176.

WAR OFFICE, PALL MALL,
9th January, 1894.

* * * *

MEMORANDA.

* * * *

Lieutenant-Colonel Melliss, C.S.I., Indian Staff Corps, to have the local rank of Colonel in India whilst employed as Inspector-General of the Imperial Service Troops. Dated 10th January, 1894.

* * * *

INDIAN STAFF CORPS.

The undermentioned officers are transferred to the Unemployed Supernumerary List :—

Colonel Edward H. E. Kauntze. Dated 19th December, 1893.

Colonel Thomas E. Strong. Dated 24th December, 1893.

ORGANISATION.

NATIVE ARMY.

No. 111.—The following correction is made in the undermentioned G. G. Os. relating to the formation of local battalions in Burma :—

For "half-passage money" read "one-third of passage money" in—

paragraph 18 (a) of G. G. O. Nos. 231 and 1111 of 1890;

paragraph 19 (a) of G. G. O. No. 8 of 1892,

paragraph 20 (a) of G. G. O. No. 811 of 1893.

PROMOTIONS.

No. 112.—The following promotions are made, subject to Her Majesty's approval :—

INDIAN STAFF CORPS.

Major to be Lieutenant-Colonel.

Dated 1st February, 1894.

Arthur McLeod Mills.

Lieutenants to be Captains.

Dated 27th January, 1894.

Guy Lushington Holland.
 William Hotham Johnson.
 Rupert Edward Sullivan.
 Henry Edward Whiffin.
 William Bensley Young.
 Robert Patrick Horsbrugh.

Dated 1st February, 1894.

Kenneth James Buchanan.
 Donald Baker.

COMMISSARIAT-TRANSPORT DEPARTMENT.

Madras.

No. 113.—Sergeant Peter Joseph Burke, to be Sub-Conductor, with effect from the 21st October, 1893, *vice* Sub-Conductor Noah Smith, transferred to the pension establishment.

ORDNANCE DEPARTMENT.

Bengal.

No. 114.—Sub-Conductor Peter Connor, on probation, is confirmed in his present grade, with effect from the 27th January, 1893.

No. 115.—Sub-Conductor John Arthur Holland, to be Conductor, and Store-Sergeant James O'Brien, to be Sub-Conductor, with effect from the 20th May, 1893, *vice* Conductor William Davis, transferred to the pension establishment.

(That portion of G. G. O. No. 454 of 1893, which relates to the promotion of Store-Sergeant O'Brien to the rank of Sub-Conductor, is cancelled.)

No. 116.—Sub-Conductor Oliver Spark, Assistant Overseer, Foundry and Shell Factory, Cossipore, to be Conductor, *seconded*;

Sub-Conductor George Collins, to be Conductor;

Store-Sergeant George Charles Upjohn, to be Sub-Conductor,—

• with effect from the 4th November, 1893, *vice* Conductor John Meade, transferred to the pension establishment.

No. 117.—Sub-Conductor Thomas Spooner, Overseer, Small Arms Ammunition Factory Dum-Dum, to be Conductor, *seconded*;

Sub-Conductor Albert Henry Williams, officiating Chief Clerk, Office of the Inspector-General of Ordnance, Eastern Circle, Bengal, to be Conductor, *seconded*;

Sub-Conductor George Bittles, clerk, Office of the Director-General of Ordnance in India, to be Conductor, *seconded*;

Sub-Conductor Theophilus Thorne to be Conductor;

Store-Sergeant Charles O'Donnell, to be Sub-Conductor,—

with effect from the 5th November, 1893, *vice* Conductor Henry Holding, deceased.

MISCELLANEOUS LIST.

No. 118.—Sergeant Benjamin Simpson, clerk in the office of the Inspector-General of Artillery in India, to be Sub-Conductor to complete the establishment. Dated 25th November, 1893.

NATIVE ARMY.

No. 119.—30th (Punjab) Regiment of Bengal Infantry—

Subadar Gul Badshah to be Subadar-Major;
 Jemadar Kan Singh to be Subadar;

Havildar Pala Singh to be Jemadar, *vice* Subadar-Major Sahib Singh, *Sardar Bahadur*, transferred to the pension establishment;

Havildar Ghulam Ali to be Jemadar, *vice* Nawab Khan, transferred to the pension establishment,—

with effect from the 1st January, 1894.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 120.—Chhota Nagpur Mounted Rifles—

Charles Augustus Skipwith Bedford, Gentleman, to be Second-Lieutenant, to complete the establishment.

Tom Allen Bearwood Peppé to be Second-Lieutenant (supernumerary).

No. 121.—Rangoon Volunteer Rifle Corps—

John Hughes Willson, Gentleman, to be Second-Lieutenant, *vice* Roberts, transferred to the supernumerary list.

RESIGNATIONS

No. 122.—Northern Bengal Mounted Rifles—

Second-Lieutenant J. Hutchison resigns his commission.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 123.—In G. G. O. No. 1051 of 1893, with reference to the promotion of Lieutenant G. J. L. Home, Royal Engineers, to the rank of Assistant Engineer, 1st grade, permanent, for "27th September, 1893," read "28th September, 1893."

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 30th January, 1894.

No. 44.—The following is published for general information :—

No. 0018R. T.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

Calcutta, the 29th January 1894.

General Rules for working railways open for traffic.

READ—

Section 47 of the Indian Railways Act (IX) of 1890.

Government of India circular No. 3 Railway, dated the 19th April 1892, promulgating General Rules for all open state railways in British India administered by the Government.

Government of India, Public Works Department, notification No. 174, dated the 7th May 1892, publishing in the *Gazette of India* of the 14th May 1892 the circular and the General Rules read above.

Government of India resolution No. 0058-R. T., dated the 28th February 1893, published in the *Gazette of India* of the 4th March 1893 under Public Works Department notification No. 82, dated the 1st March 1893.

Government of India resolution No. 321-R. T., dated the 7th June 1893, published in the *Gazette of India* of the 24th June 1893 under Public Works Department notification No. 249, dated the 23rd June 1893.

Government of India, Public Works Department, notification No. 331, dated the 12th September 1893, published in the *Gazette of India* of the 16th September 1893.

Letter from the Director General of Railways, No. 14 T., dated the 16th January 1894.

OBSERVATIONS.—The Director General of Railways has applied that the General Rules for working open lines of railway in British India which were published under Public Works Department notification No. 174, dated the 7th May 1892, (*vide* the *Gazette of India* of the 14th May 1892), as modified by the Government of India, Public Works Department, notifications Nos. 82, dated the 1st March, 249, dated the 23rd June, and 331, dated the 12th September 1893 (*vide* the *Gazettes of India* of the 4th March, 24th June and 16th September 1893) may be made applicable to the Bareilly-Rampur-Moradabad railway from the date on which it may be opened for the public carriage of passengers, animals, or goods.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules for Indian railways, with the modifications cited in the foregoing observations, to the Bareilly-Rampur-Moradabad railway.

ORDER.—Ordered that the General Rules, with the modifications cited in the foregoing observations, which have already been published in the *Gazette of India*, be further notified to the railway servants and to the public by a copy thereof being kept open to inspection, free of any charge, in the office of the station master of every station on the said railway.

Ordered, also, that this resolution be communicated to the Director General of Railways, for information and guidance, and that it be published under a notification in Part I of the *Gazette of India*.

No. 45.—With reference to Public Works Department Notification No. 41, dated 26th January, 1894, Mr. W. R. Haughton, Special Engineer, State Railways, is appointed Engineer-in-Chief of the Singhia-Madaripur-Chandpur Railway Survey, with the rank of Superintendent of Works.

No. 46.—CORRIGENDUM.—In Public Works Department Notification No. 429, dated the 7th November, 1893, replacing the services of Lieutenant C. B. Farwell, R.E., at the disposal of the Military Department, *for* "Assistant Engineer, 1st grade," *read* "Assistant Engineer, 3rd grade, new classification."

No. 47.—Mr. H. W. Warden, Superintending Engineer, 3rd class, sub. *pro tem.*, Consulting Engineer to the Government of India for Railways, Assam, is permitted to retire from the service, with effect from the 27th January, 1894, under Article 712 (c) of the Civil Service Regulations.

No. 48.—Mr. F. J. E. Spring, Superintending Engineer, 3rd class, sub. *pro tem.*, Engineer-in-Chief, Bezvada-Madras Railway Survey, is appointed Consulting Engineer to the Government of India for Railways, Assam, *vice* Mr. H. W. Warden permitted to retire.

The 31st January, 1894.

No. 49.—Mr. F. Reilly, Executive Engineer, 2nd grade, State Railways, is permitted to retire from the service of Government, under the provisions of Public Works Department Resolution No. 2873-G., dated 2nd November, 1893, with effect from the forenoon of the 2nd February, 1894.

No. 50.—With reference to Public Works Department Notification No. 48, dated 30th January, 1894, Mr. E. I. Shadbolt, Executive Engineer, 1st grade, State Railways, is appointed Engineer-in-Chief of the Bezvada-Madras Railway Survey, with the rank of Superintendent of Works.

No. 51.—Mr. O. J. Shedlock, Executive Engineer, 2nd grade, State Railways, is permitted to retire from the service of Government under the provisions of Public Works Department Resolution No. 2873-G., dated 2nd November, 1893, with effect from the afternoon of the 1st February, 1894.

The 1st February, 1894.

No. 52.—Mr. S. DeBrath, Executive Engineer, 2nd grade, State Railways, and Assistant Secretary to the Government of India in the Public Works Department, is permitted to retire from the service of Government under the provisions of Government of India, Public Works Department Resolution No. 2873 G., dated 2nd November, 1893, with effect from the forenoon of the 2nd February, 1894.

The 2nd February, 1894.

• **No. 53.**—Mr. E. H. Burke, Accountant, 1st grade, attached to the Office of the Examiner of Accounts, Eastern Bengal State Railway, is granted the honorary rank of Assistant Examiner of Accounts.

F. L. O'CALLAGHAN,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 3, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 4th November, 1893.

From the 18th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 11th November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,
Publisher, Gazette of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

PATENTS.

NOTIFICATIONS.

Calcutta, the 1st February 1894.

No. 227 P.—Applications in respect of the under-mentioned inventions have been filed, during the week ending 27th January 1894, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888:—

No. 24 of 1894.—P. Donaldson, Superintendent of the Presidency Jail, Calcutta, for the Oriental Sanitary Latrine for Natives of India.

No. 25 of 1894.—Henry Christopher Mance, K. B., of Manora, Newnham Road, Bedford, in the County of Bedford, England, Civil Engineer, for Improvements in heliographs.

No. 26 of 1894.—F. E. Robertson, Chief Engineer, East Indian Railway, for interlocking points and signals.

No. 27 of 1894.—Richard White, Merchant, of 35, Queen Victoria Street, in the City and County of London, England, for Improvements in apparatus for drying cacao, coffee, tea, barks, malt and other substances.

No. 28 of 1894.—William Jackson, of Thorn Grove, Mansfield, Aberdeen, North Britain, Engineer, for improvements in rotary sifting or grading apparatus more especially intended for use in sifting or grading tea.

No. 228 P.—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh. A copy of every specification is open to public inspection, from 11 A. M. to 4 P. M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, in the Imperial Secretariat Buildings, Government Place, West, Calcutta, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 6 of 1893.—Francis Alexander Hudson, of the Seeraha Indigo Concern, Bara, Tirhoot State Railway, Indigo Planter, and George William Disney, Mozufferpore, Tirhoot State Railway, Civil Engineer, for improved methods for expediting the manufacture of indigo and thereby improving the

colour, and apparatus therefor. (Filed 16th January 1894.)

No. 100 of 1893.—Muhammed Nadimullah Sahib Ghatala, Magistrate of Banganapalle Estate of Kurnool district, in the Madras Presidency, for smoking hukka with the aid of a lamp or candle light. (Filed 24th November 1893.)

No. 125 of 1893.—Harry Hubbard Call and Augustus Abram Clough, Citizens of the United States of America, residing at Denver, in the County of Arapahoe and State of Colorado, Gentlemen, for improvements in cotton-pickers. (Filed 19th January 1894.)

No. 126 of 1893.—Datto Babajee Karajgar, Teacher, J. G. Technical School, Kolhapur State, for lifting water. (Filed 13th December 1893.)

No. 190 of 1893.—George Speirs Alexander Ranking, Doctor of Medicine, Surgeon-Major, Her Majesty's Indian Medical Service, of the 5th Regiment of Bengal Cavalry, recently Officiating Chemical Examiner to the Government of Bengal and Professor of Chemistry, Medical College, Calcutta, for facilitating the conversion of the indigo forming substance present in the vat liquor after proper fermentation of indigo yielding plants into indigo-blue, and thus lessening the labour and time expended in the extraction of the dye, and producing an increased yield of indigo-blue to the exclusion of indigo-brown and similar useless products. (Filed 15th January 1894.)

No. 225 of 1893.—Basil John Atterbury, of 50, Saltoun Road, Brixton, in the County of Surrey, England, Gentleman, for improvements in and relating to ore pulverizers and gold savers and mineral concentrators. (Filed 13th January 1894.)

No. 244 of 1893.—James Musgrave, of Bolton in the County of Lancaster, England, Engineer; George Dixon, of Bolton, in the County of Lancaster, England, Engineer; and Edward Field and Francis Sanders Morris, both of 22, Buckingham Street, Adelphi, in the County of London, England, Engineers, for improvements in steam engines. (Filed 13th January 1894.)

No. 299 of 1893.—Wilbraham Evelyn-Liardet, of St. Kilda Street, Elsternwick, in the Colony of Victoria, Chemist, for an improved safety explosive and method or process of manufacturing the same. (Filed 13th January 1894.)

No. 305 of 1893.—Charles Luyers, of Rue Pont de la Carpe, Brussels, Belgium, Engineer, for improvements in brakes for railway rolling-stock. (Filed 19th January 1894.)

No. 306 of 1893.—Joseph Temperley, of Wray Lodge, Reigate, in the County of Surrey, England, Shipowner, for travelling pulley carriage for raising, lowering and traversing loads. (Filed 19th January 1894.)

No. 365 of 1893.—Eugene Hermite and Charles Friend Cooper, both of European Works, Pownall Road, Dalston, in the County of London, England, Engineers, for improvements in disinfecting and apparatus for that purpose. (Filed 19th January 1894.)

No. 229 P.—The fee prescribed in Schedule 4 of Act V of 1888 has been paid for the continuance of exclusive privilege during the period, 2nd August 1896 to 1st August 1897, in respect of the under-mentioned invention:—

No. 262 of 1891.—George Dubern, Manager of the Calcutta Ice Association, in the Town of Calcutta, No. 89, Lower Circular Road, for Improved Aerated-water machinery.

No. 230 P.—Whereas the inventors of the under-mentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) [or within the further time allowed under section 8, sub-section (4) of the said Act], the fee hereinafter mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling and using the said inventions in British India and of authorising others so to do has ceased:—

No. 240 of 1889.—H. W. Bryning's invention
for an automatic music
leaf turner, styled
"The Instant Music
Turner." (Specification
filed 23rd October
1889.)

No. 250 of 1889.—Mr. J. Hanson's invention
for the treatment of
alkali waste for use in
the purification and
deodorization of sewage
and impure waters or
matters. (Specification
filed 22nd October
1889.)

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof.

The sum of Rs 50 for each of the said inventions.

NOTICES.

Applications and all communications relating to the Inventions and Designs Act, 1888, should be placed under cover addressed "Secretary to the Government of India, Revenue and Agricultural Department (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, is open for the transaction of business on all days (except Sundays and Gazetted Holidays) from 11 A.M. to 4 P.M.

Applications for the registration of Trade Marks as "Designs" under Part II of the "Inventions and Designs Act (V of 1888)" are frequently received in the Office of the Secretary appointed under the said Act. It is hereby notified for general information that the Government of India are advised that Trade Marks are not "Designs" within the meaning of the said Act, and, therefore, are not capable of such registration.

G. W. FORREST,

*Secy. under the Inventions and
Designs Act, 1888.*

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

(i) The following text-books in Mental and Moral Science have been prescribed for the M. A. examination in 1895:—

Ueberweg	.	.	.	.	History of Philosophy (omitting the 1st and 2nd periods of the Philosophy of the Christian era and the appendices).
Caird	.	.	.	.	The Critical Philosophy of Kant (1889).
Berkeley	.	.	.	.	Fraser's Selections from Berkeley, 3rd edition.
Hamilton	.	.	.	.	Lectures in Metaphysics, Dissertations in his edition of Reid's works.
Sully	.	.	.	.	The Human Mind.
Mill	.	.	.	.	Logic, examination of Hamilton's Philosophy.
Jevons	.	.	.	.	Principles of Science, 2nd edition.
Ueberweg	.	.	.	.	System of Logic and History of Logical Doctrines.
Butler	.	.	.	.	Dissertations on Virtue, Sermons I, II, III.
Sidgwick	.	.	.	.	Method of Ethics, 4th edition.
Martineau	.	.	.	.	Types of Ethical Theory, 3rd edition.

NATURAL THEOLOGY.

Caird	Introduction to the Philosophy of Religion.
Martineau	Study of Religion, 2nd edition.
Max Müller	Hibbert Lectures on the Origin and Growth of Religion as illustrated by the Religions of India, or

EVIDENCES OF CHRISTIANITY.

Butler	Analogy.
Paley	Evidences of Christianity.
Gore	The Incarnation of the Son of God.
Macdonald	Papers on the Bible, omitting the following:—III, V, VIII, and XIII.

(ii) The following books have been prescribed as text-books in Mental and Moral Science for the B.A. examination in 1896:—

PASS COURSE.

PSYCHOLOGY AND ETHICS.

James Sully	Outlines of Psychology, new edition, revised and largely re-written, 1892.
Martineau	Types of Ethical Theory, 3rd edition, Volume I (Introduction only), Volume II, omitting Chapter VII of Book I and Branches II and III of Book II.

HONOUR COURSE.

PSYCHOLOGY AND ETHICS.

James Sully	Outlines of Psychology, new edition, revised and largely re-written, 1892.
Martineau	Types of Ethical Theory, 3rd edition, Volume I (Introduction only), Vol. II.

HISTORY OF PHILOSOPHY.

(*Bacon and Descartes to Ried and Kant*).

The following books are recommended:—

Ueberweg	History of Philosophy, Vol. II.
Schwegler	History of Philosophy.
Fraser	Berkeley } Blackwood's Philosophical Classics.
Fraser	Locke }

NATURAL THEOLOGY.

Martineau	Study of Religion, 2nd edition (omitting Book I and Book III, Chap. II).
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PURE LOGIC.

P. K. Ray	Text-book of Deductive Logic, including the appendix, 4th edition.
Ueberweg	System of Logic and History of Logical Doctrines.

(iii) The following book has been prescribed in the text-book in Logic for the F. A. examination in 1896:—

P. K. Ray	Text-book of Deductive Logic, 4th edition (omitting Chapter II of Part II, Chap. IX of Part III, and the appendix).
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W. GRIFFITHS,

Registrar.

AGENT TO THE GOVERNOR- GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 25th January, 1894.

No. 611.—Lieutenant J. C. D. Pinney, of the 2nd Regiment, Central India Horse, is granted 90 days' accumulated privilege leave, with effect from the 1st January, 1894.

By Order,

R. L. KENNION,

*for Asst. Agent to the Govr.-Genl.
for Central India.*

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

ESTABLISHMENT.

Calcutta, the 30th January, 1894.

No. 3.—Mr. K. Balarama Iyer, Assistant Examiner of Accounts, is transferred from the Office of the Examiner of Accounts, Mu Valley State Railway, to that of the Examiner of Accounts, Eastern Bengal State Railway.

R. G. MACDONALD,

Accountant General.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 24th January, 1894.

No. 1.—Mr. E. F. Jacob, Traffic Superintendent, class 1, grade 2, is granted, under Article 340 of the Civil Service Regulations, furlough out of India for nine months, with effect from 24th February, 1894, or any subsequent date.

G. BOUGHEY, Lieut.-Col., R.E.,

Manager, N. W. Railway.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 2nd February, 1894.

No. 4.—Mr. F. H. W. Morse, Executive Engineer, 1st grade, is, on return from leave, posted to the East Coast Railway (open line).

W. S. S. BISSET, Lt.-Col., R.E.,

Offg. Director General.

TREASURE TROVE.

NOTICE.

It is hereby notified, under section 5 of the Indian Treasure Trove Act (VI of 1878), that in the middle of April, 1893, treasure, consisting of the undermentioned articles, valued at Rs 691-8-6, was found hidden in a Government Porambake land in Kammorayani Mitta, hamlet of Konapalli in the Chittoor Taluq. North Arcot District :—

Description of property.	Value.		
	Rs	a.	p
1. Chendraharam	100	0	0
2. Small Thoda, set with rubies and diamonds	130	0	0
3. Big Thoda, set with rubies and diamonds	450	0	0
4. Small gold pieces, 13	7	15	6
5. Five rubies	3	8	0
6. Four Pagalus	0	0	6
7. One emerald stone	0	0	6
TOTAL	691	8	6

All persons claiming the said treasure, or any part thereof, are hereby required to appear personally, or by agent, before the Collector of North Arcot, at his Office, on the 26th day of July, 1894, in order to the matter being enquired into and determined in accordance with the provisions of the Act.

Collector.

CHITTOOR,

The 26th January, 1894.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, Major, S.E.,

Principal, Thomason College.

ELEPHANTS FOR SALE.

NOTICE.

For sale, four elephants, all valuable fine tusk-ers, as per following description :—

Name.	Age (probable).	Size.	Disposition or temper.
	Years.		
1. Bada Motiguz	50	9' 3"	Good.
2. Pown Guz	53	9' 3"	Good.
3. Jung Bahadur	53	9' 0"	Good.
4. Captain Gunning	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.
Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,
Conservator of Forests, Northern Circle.
CONSERVATOR'S OFFICE, NORTHERN CIRCLE,
MADRAS PRESIDENCY,
Vizagapatam, 18th July, 1893.

NOTICE No. 30.

Sealed tenders for the supply to the Western Circle, Bengal Commissariat, of brushes (mule pattern) at the station noted from date of commencement to 31st December 1896, will be received by the Commissariat Store Officer (hereinafter referred to as the Commissariat Officer) at Lahore, up to noon on the 24th February, 1894, and then and there opened in the presence of all parties who may choose to attend

2. No tenders will be received except on forms obtainable from the Commissariat Store Office at Lahore, which, as well as any information required regarding the contract, will be given on application to the Commissariat Officer at Lahore up to 4 o'clock P.M., on the 18th February, 1894. No addition or alteration must be made in the tender forms.

3. Seals of tenderers will not be accepted; they should have their marks verified by witnesses.

4. Covers to be superscribed 'Tender for supply of Brushes.'

5. The tender may be for all or any portion of the article required, but the term of contract must be as noted above, and the rate an average for the whole period. The Commissary General shall have the power to accept a tender in whole or in part, or to reject a tender without assigning any cause for so doing, but in the even. of the tender being accepted in part only, and the tenderer failing to take up the contract, the whole earnest-money deposited will be confiscated.

6. Each tender must be accompanied with earnest-money in Government Promissory *The receipt may notes or by Bank of Bengal be for currency or Treasury receipt* for the notes or cash. amount noted below. Tenders without earnest-money will not be attended to.

7. Earnest-money will be confiscated if the tenderer withdraws from his tender.

8. Sample of the article to be supplied can be inspected at any Commissariat Godown and at the Commissariat Store Depôt, Lahore Fort :—

Description of article, and stations where required.	Estimated requirements.	Amount of earnest money required.	REMARKS.
	No.	R	
Deliverable at the Commissariat Store Depôt, Lahore Fort— Brushes . .	13401	70	

J. P. SPARLING, Captain,
Asst. Comsy. General.
LAHORE,
The 22nd January, 1894.

POST OFFICE.

NOTIFICATION.

Unclaimed Letters held in the Calcutta General Post Office on 30th January, 1894.

Archibald, Professor.	Hargreaves, R. T.	Pennington & Co.
Carters (Seed Merchant).	Horracks, Miller & Co.	Pinks & Co.
Cooper, Hon. W. E.	Hudson, P. H.	Prestage, Franklin.
Deckson, J. B.	Ingle, P. S.	Sailes Sive & Co.
Derry, Miss Jane (care of F. D. Pelton).	Jones, E. T. Burton.	Scott Lawrence & Co.
Employment Advertiser, Proprietor.	Kiddle Brothers.	Shepherd, H. P.
Giffensy, Mrs. Jessie Hicks.	Knox, R. J.	Short, W. B.
Hermann, F.	Logie P. Watson, Messrs.	St. Croix, Madame de.
Kemble & Co.	Martin, W., General Merchant.	Wight, J. L.
Hallingsworth, Mrs. Bertha.	Money Penny, E. St. L. G.	
	Newham & Co.	
	Newham, W. E.	

Letters marked "Care of Post Office."

Aggs, W. H.	D'Arc, Geo.	Oppert, Dr. Gustav.
Aldridge, W. F.	D'Arc, Miss E.	Ostermayer, M.
Audit, M. N.	Edds, Miss Mary.	Orner, S.
Aviet, G. C. E.	Fonscka, J. C.	Parkinson, H.
Bagneux, Viscount	Foster, Hon. J. W.	Pattman, H. A.
Piere de.	Fleming, Sandford.	Platt, H. J. H.
Baker, Lieut.	Fox, B.	Price, Edwin.
Bartholomew, F. M.	Frank, Madame	Rentiers, John B.
Basten, N.	Rose.	Rice, Cecil Spring.
Beatty, V. S.	Frova, Carla.	Robertson, J. M.
Bellosta, Guilio	Galemade, J.	Robert, W. J.
Signor.	Grey, L., Mrs.	Roper, E. W.
Berkovitz, David.	Griffin, F., Mr.	Ross, W. L.
Binback, J.	Grossmann, Louis.	Sage, Homme Leon.
Bismark Bohlen	Hamnett, E. C.	Sale, Geo. James.
Graf, H.	Hand, F.	Savielle, A. J.
Branton, J.	Harris, H.	Schiebler, Felice.
Brian, Mrs. J. F.	Harter, Franz. H.	Scotland, W. A.
Broderick, L. St. J.	Hefferman, W.	Slaven, C. E.
Brooke, E. P.	Helm, E.	Simmonds, Mrs. J. W.
Burt, Cecil.	Henery, J.	Shade, F.
Calahan, Miss.	Hilliard, Lt. M. A.	Sherwood, Miss J.
Cameron, Mrs.	Honiggor, Fritz.	Spanion, A.
Cameron, John G.	Hoyles, H. W.	Spangen, Comte, de.
Campbell, Mrs. F. T.	Hughes, A. J.	Sroan, W. B.
Carey, L. S. D.	Ingram, J.	Staniland, Carl.
Cartwright, W.	Johnson, Lt. J. W.	Stoeb, Mrs. H.
Cavasi, G.	F.	Stoddard, W. A.
Capitano.	Kalberer, L. L.	Stuart, J. W.
Chamberlain, Miss L.	Keay, Seymour.	Sykes, Mrs.
Champ, Mrs.	Kerry, H.	Thomas, E. A.
Clarke, Rev. C. P.	Lang, A. H., Rev.	Simon.
Collinson, John Charles.	LeMasse, Hugo.	Thomson, Mrs.
Coqueval, Paul.	Lindenau, L. K.	Thornton, Mrs. E.
Cohen, J. E.	Lock, J. G. O.	Thornton, Mrs.
Coles, J. R.	Mackenzie, Mrs. M.	Trevison, R.
Cousins, Mrs. S.	M.	Tullock, Mrs.
Crake, D. H.	Mackenzie, M. M.	Tundre, A.
Crake, L. H.	Malcolm, A.	Mathews, Mrs. J.
Craven, J. A.	Mathews, Mrs. J.	Tyacke, Col. R.
Croucher, A. H.	W.	Uebel, J.
Cuthbertson, W.	McDonald, D. M. K.	Ufford, Charles.
Dalrymple, Viscount	McCarthy, Florence.	Verbeck, Professor C.
Davis Lucie, Miss.	Madden, C. W.	Wallace, H.
DeCroix, Henry.	Marshall, L. S.	Webster, Capt. Fred.
Deighton, A.	McQueen, W.	Wentzel, Herman.
Dion, Mrs. N.	Meyer, Hans.	West, W. W.
Dias, D.	Middleton, C. H., Miss.	White, Miss Hettie.
Dirika, Ed.	Mitchell, W. J.	Whitley, E. G.
Donohue, Mrs.	Morris, Capt. R.	Whitfield, E. J.
Douglas, J. B.	Murray, Miss.	Wilson, Frank.
Drage, R. P.	Nebel, W. H.	Wood, Rev. T. M.
Drewitz, Hans.	Niclos, Miss L.	H.
Driver, W. H. P.	Nicholls, F. G.	Woodward, Mrs.
Durfort Comte, Helie de.	Noal, Mrs.	Wright, Alfred.
	O'Connor, Miss K.	Yeoward, Mrs. W. R.
	Oetel, F. O.	
	O'Sullivan, Wm.	
	Oewel, F. W.	

Registered Letters.

Cubitt, Lt. W. M.	MacDonald, David.	Oldham, C. J.
Desbruslais, Mr.	Nengleborn August.	Ross, Dr. A.
Jeremiah, Lyon & Co.	Nikels, Monsieur.	Sewell, G.

Unclaimed Letters held in the Barrackpore Post Office on the 29th January, 1894.

Nil.

The 3rd February, 1894.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies through United Kingdom.	1894. 7th Feb.	Per P. and O. Steamer from Bombay.
Ditto (Book Post and Pattern Packets).	6th "	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal, and Cape Colonies.	7th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China, and Japan.	3rd "	Ditto.
Australia, New Zealand, and Tasmania.	3rd "	Ditto.
Australasian Colonies . . .	9th "	Via Bombay and Lutterlin.
Madras, Pondichery, Ceylon, Batavia, Singapore, and China.	10th "	Per French Str. Eridan.
Madras and Colombo . . .	6th "	Per P. & O. Str. Pekin.
Straits, China, and Japan . .	6th "	Per Steamer A. Apcar.
Rangoon and Moulmein	6th "	Per Steamer Madura.
Rangoon, Moulmein, Penang, and Singapore.	9th "	Per Steamer Palamcottia.
Akyab, Kyaukpau, Sandoway, and Rangoon.	7th "	Per Steamer Kistna.
Port Blair	7th "	Via Madras.

N.B.—The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely, after which hour Inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night

JOHN OWENS,

Presidency Postmaster, Calcutta.

REDUCTION IN PRICE OF CINCHONA FEBRIFUGE.

From 1st April, 1891, and until further orders, Cinchona Febrifuge can be purchased by all Government officers and by any one taking *ten pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates—four-ounce tin, *Rs 2-8*; eight-ounce tin, *Rs 5*; one pound tin, *Rs 10*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only* at the under-noted rates—per four-ounce tin, *Rs 3*; per eight-ounce tin, *Rs 6*; per pound tin, *Rs 12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

স্বল্প সিন্‌কোনার মূল্য কম করণ ।

১৮৯১ সালের এপ্রেল মাসের ১লা তারিখ অবধি বাবৎ অস্ত্রাজী না হয় তাবৎ কলিকাতার বোটানিকেল গার্ডেনের অর্থাৎ কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট গবর্ণমেন্টের কর্ণচারিগণ এবং অপর কোন ব্যক্তি এক কালীন দশ পৌণ্ড কর্তৃক করিলে নিম্নলিখিত হিসাবে স্বল্প সিন্‌কোনা পাইবেন অর্থাৎ চারি ওল টিন ২১০ টাকায়, আট ওল টিন ৪১০ টাকায় ও এক পৌণ্ড টিন ১০১ টাকায় পাইবেন। সর্ব সাধারণে কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট নগদ মূল্য দরে এই এই হিসাবে অর্থাৎ চারি ওল টিন ৩১০ টাকায়, আট ওল টিন ৬১০ টাকায় এবং এক পৌণ্ড টিন ১২১ টাকায় পাইতে পারিবেন। কলিকাতার প্রধান প্রধান ইউরোপীয় ও দেশীয় ঔষধ বিক্রেতাগণও এই ঔষধ বিক্রয় করিয়া থাকেন। উপরোক্ত হার ছাড়া চারি ওল টিনের ১০, আট ওল টিনের ১০ ও এক পৌণ্ড টিনের ১০ ডাক মাওল দিতে হইবে।

PURE SULPHATE OF QUININE.

Manufactured at the Bengai Government Cinchona Plantation.

The price of this Quinine is as follows :—

1 Pound tin,	Rs 16, or, post free, Rs 16-12
1/2 " "	Rs 8, " Rs 8-8
1/4 " "	Rs 4, " Rs 4-8

Analysis shows this Quinine to be of the purest manufacture; and it is guaranteed to be free from wilful mixture with the inferior alkaloids Cinchonine and Cinchonidine. It is for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Seebpore, near Calcutta. It can be had either white or coloured pink.

বঙ্গদেশের গবর্ণমেন্টের সিন্‌কোনা আবাদে প্রস্তুত
বিশুদ্ধ কুইনাইন ।

এই কুইনাইনের নিম্নলিখিত মূল্য, যথা—

১ এক পৌণ্ড টিন .	১৬ বা ডাকমাওল বিনা ১০৮
১ আধ " "	৮ বা ডাকমাওল বিনা ৫৪
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 3, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Abstract Statement of the Uncovenanted Service Family Pension Fund for the Fourth Quarter ending 30th April, 1893, compared with the corresponding quarter of the year 1892.

PARTICULARS.	For the 4th quarter ending 30th April 1893.		For the 4th quarter ending 30th April 1892.		Increase.		Decrease.	
	R	a. p.	R	a. p.	R	a. p.	R	a. p.
Balance at credit of the Fund on the Government books at the end of the previous quarter	1,17,51,266	0 4	1,14,49,473	5 0	3,01,793	4 4	.....
ADD RECEIPTS—								
Subscriptions from February to April in the Widows' Fund	1,30,968	10 4	1,30,893	3 9	75	6 7	.....
Subscriptions from February to April in the Children's Fund	85,330	6 3	85,619	2 9	.....		288	12 6
Entrance fees, etc., from February to April	319	9 10	475	14 1	.....		156	4 3
Amount of divisible surplus transferred from excess abatement	1,516	8 0	10,067	4 0	.....		8,550	12 0
Amount of pensions with interest received from Government of India on behalf of incumbents who came upon the fund in consequence of late mutiny of 1857	1,891	5 3	2,651	7 9	.....		760	2 6
Amount of interest drawn from the Government of India for the year 1892-93	7,15,813	8 10	6,87,768	4 2	28,045	4 8	.....
Amount of fine imposed under Rule 40A	.....		44	4 0	.....		44	4 0
TOTAL RECEIPTS	9,35,840	0 6	9,17,519	8 6	28,120	11 3	9,800	3 3
GRAND TOTAL	1,26,87,106	9 10	1,23,66,992	13 6	A 3,29,913	15 7	9,800	3 3
DEDUCT DISBURSEMENTS—								
Pensions payable to incumbents in the Widows' Fund	1,03,092	9 0	1,10,875	2 2	.....		7,782	9 2
Pensions payable to incumbents in the Children's Fund	73,608	15 4	75,385	10 11	.....		1,776	11 7
Establishment, including house-rent and contingencies	8,129	8 0	8,546	2 5	.....		416	10 5
Loss in exchange on remittances to England	23,909	14 4	20,762	11 10	3,147	2 6	.....
Commission paid on account of money-orders	523	0 0	502	3 6	20	12 6	.....
Amount of fine written back	13	0 0	.....		13	0 0	.....
TOTAL PAYMENTS	2,09,276	14 8	2,16,071	14 10	3,180	15 0	9,975	15 2
Balance in favour of the Fund	1,24,77,829	11 2	1,21,50,920	14 8	B 3,26,733	0 7	175	11 11
Proportion of divisible surplus payable to qualified members of more than five years' standing	99,289	14 0	88,250	7 0	11,039	7 0	.....

	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.
Number of subscribers	1,517	1,023	1,521	1,011	...	12	4	...
Ditto of incumbents	518	743	514	751	4	...	...	8
Ditto of subscribers sharing abatement	1,234	802	1,239	817	...	...	5	15

A.—Net increase in grand total of receipts R 3,20,113 a. p. 12 4
B.— Ditto in balance R 3,26,908 a. p. 12 6

R. A. FINK,
Accountant.
FUND OFFICE:
The 13th January, 1894.

S. GEORGE,
E. H. LLOYD,
Auditors, U. S. F. P. Fund.
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PROMISSORY NOTES.**Stolen.**

The Government Promissory Note No. 329258 of the 4 per cent. loan of 1865 for Rs. 5,000, originally standing in the name of the Bank of Bengal and last endorsed to Ardesher Jamshedjee Doongajee, the proprietor, by whom it was never endorsed to any other person. Pay-

ment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietor after two years from the date of last advertisement.

ARDESAR JAMSEDJI DOONGAJI,

33, Mody bay Frere Road, Bombay.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 3, 1894.

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 2nd February, 1894, and is hereby promulgated for general information :—

ACT NO. I OF 1894.

THE LAND ACQUISITION ACT, 1894.

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*The Land Acquisition Act, 1894.**(Part I.—Preliminary.—Sections 1 to 3.)*

An Act to amend the law for the acquisition of land for public purposes and for Companies.

WHEREAS it is expedient to amend the law for the acquisition of land needed for public purposes and for Companies and for determining the amount of compensation to be made on account of such acquisition; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

1. (1) This Act may be called the Land Acquisition Act, 1894.

Short title, extent and commencement.

(2) It extends to the whole of British India; and

(3) It shall come into force on the first day of March, 1894.

2. (1) The Land Acquisition Act, 1870, and section 74 of the Punjab Courts Act, 1884, are hereby repealed.

X of 1870.

Repeal.

XVIII of 1884.

(2) But all proceedings commenced, officers appointed or authorised, agreements published and rules made under the said Land Acquisition Act shall, as far as may be, be deemed to have been respectively commenced, appointed or authorized, published and made under this Act.

(3) Any enactment or document referring to the said Land Acquisition Act or to any enactment thereby repealed shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

3. In this Act, unless there is something repugnant in the subject or context,—

Definitions.

(a) the expression "land" includes benefits to arise out of land, and things attached to the earth or permanently fastened to anything attached to the earth:

(b) the expression "person interested" includes all persons claiming an interest in compensation to be made on account of the acquisition of land under this Act; and a person shall be deemed to be interested in land if he is interested in an easement affecting the land:

(c) the expression "Collector" means the Collector of a district, and includes a Deputy Commissioner and any officer specially appointed by the Local Government to perform the functions of a Collector under this Act:

(d) the expression "Court" means a principal Civil Court of original jurisdiction, unless the Local Government has appointed (as it is hereby empowered to do) a special judicial officer within any specified local limits to perform the functions of the Court under this Act:

(e) the expression "Company" means a Company registered under the Indian Companies Act, 1882, or under the (English) Companies Acts, 1862 to 1890, or incorporated by an Act of Parliament or of the Governor General in Council, or by Royal Charter or Letters Patent: VI of 1882.

(f) the expression "public purpose" includes the provision of village-sites in districts in which the Local Government shall have declared by notification in the official Gazette that it is customary for the Government to make such provision: and

(g) the following persons shall be deemed persons "entitled to act" as and to the extent hereinafter provided (that is to say)—

trustees for other persons beneficially interested shall be deemed the persons entitled to act with reference to any such case, and that to the same extent as the persons beneficially interested could have acted if free from disability:

a married woman, in cases to which the English law is applicable, shall be deemed the person so entitled to act, and, whether of full age or not, to the same extent as if she were unmarried and of full age; and

the guardians of minors and the committees or managers of lunatics or idiots shall be deemed respectively the persons so entitled to act, to the same extent as the minors, lunatics or idiots themselves, if free from disability, could have acted:

Provided that—

(i) no person shall be deemed "entitled to act" whose interest in the subject-matter shall be shown to the satisfaction of the Collector or Court to be adverse to the interest of the person interested for whom he would otherwise be entitled to act;

*The Land Acquisition Act, 1894.**(Part III.—Reference to Court and Procedure thereon.—Sections 18-21.)*

been made, may, on the expiration of fifteen days from the publication of the notice mentioned in section 9, sub-section (1), take possession of any waste or arable land needed for public purposes or for a Company. Such land shall thereupon vest absolutely in the Government, free from all encumbrances.

(2) Whenever, owing to any sudden change in the channel of any navigable river or other unforeseen emergency, it becomes necessary for any Railway Administration to acquire the immediate possession of any land for the maintenance of their traffic or for the purpose of making thereon a river-side or ghat station, or of providing convenient connection with or access to any such station, the Collector may, immediately after the publication of the notice mentioned in sub-section (1) and with the previous sanction of the Local Government, enter upon and take possession of such land, which shall thereupon vest absolutely in the Government free from all encumbrances ;

Provided that the Collector shall not take possession of any building or part of a building under this sub-section without giving to the occupier thereof at least forty-eight hours' notice of his intention so to do or such longer notice as may be reasonably sufficient to enable such occupier to remove his moveable property from such building without unnecessary inconvenience.

(3) In every case under either of the preceding sub-sections the Collector shall at the time of taking possession offer to the persons interested compensation for the standing crops and trees (if any) on such land and for any other damage sustained by them caused by such sudden dispossession and not excepted in section 24 ; and, in case such offer is not accepted, the value of such crops and trees and the amount of such other damage shall be allowed for in awarding compensation for the land under the provisions herein contained.

PART III.**REFERENCE TO COURT AND PROCEDURE THEREON.**

18. (1) Any person interested who has not accepted the award may, by written application to the Collector, require that the matter be referred by the Collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the persons to whom it is payable, or the apportionment of the compensation among the persons interested.

(2) The application shall state the grounds on which objection to the award is taken :

Provided that every such application shall be made,—

- (a) if the person making it was present or represented before the Collector at the time when he made his award, within six weeks from the date of the Collector's award ;
- (b) in other cases, within six weeks of the receipt of the notice from the Collector under section 12, sub-section (2), or within six months from the date of the Collector's award, whichever period shall first expire.

19. (1) In making the reference, the Collector shall state, for the information of the Court, in writing under his hand,—

- (a) the situation and extent of the land, with particulars of any trees, buildings or standing crops thereon ;
- (b) the names of the persons whom he has reason to think interested in such land ;
- (c) the amount awarded for damages and paid or tendered under sections 5 and 17, or either of them, and the amount of compensation awarded under section 11 ; and,
- (d) if the objection be to the amount of the compensation, the grounds on which the amount of compensation was determined.

(2) To the said statement shall be attached a schedule giving the particulars of the notices served upon, and of the statements in writing made or delivered by, the parties interested respectively.

20. The Court shall thereupon cause a notice, specifying the day on which the Court will proceed to determine the objection, and directing their appearance before the Court on that day, to be served on the following persons, namely :—

- (a) the applicant ;
- (b) all persons interested in the objection, except such (if any) of them as have consented without protest to receive payment of the compensation awarded ; and,
- (c) if the objection is in regard to the area of the land or to the amount of the compensation, the Collector.

21. The scope of the inquiry in every such proceeding shall be restricted to a consideration of the interests of the persons affected by the objection.

*The Land Acquisition Act, 1894.**(Part III.—Reference to Court and Procedure thereon.—Sections 22-28.)*

22. Every such proceeding shall take place in open Court, and all persons entitled to practise in any Civil Court in the province shall be entitled to appear, plead and act (as the case may be) in such proceeding.

23. (1) In determining the amount of compensation to be awarded for land acquired under this Act, the Court shall take into consideration—

first, the market-value of the land at the date of the publication of the declaration relating thereto under section 6;

secondly, the damage sustained by the person interested, by reason of the taking of any standing crops or trees which may be on the land at the time of the Collector's taking possession thereof;

thirdly, the damage (if any) sustained by the person interested, at the time of the Collector's taking possession of the land, by reason of severing such land from his other land;

fourthly, the damage (if any) sustained by the person interested, at the time of the Collector's taking possession of the land, by reason of the acquisition injuriously affecting his other property, moveable or immoveable, in any other manner, or his earnings;

fifthly, if, in consequence of the acquisition of the land by the Collector, the person interested is compelled to change his residence or place of business, the reasonable expenses (if any) incidental to such change; and

sixthly, the damage (if any) *bond fide* resulting from diminution of the profits of the land between the time of the publication of the declaration under section 6 and the time of the Collector's taking possession of the land.

(2) In addition to the market-value of the land, as above provided, the Court shall in every case award a sum of fifteen per centum on such market-value, in consideration of the compulsory nature of the acquisition.

24. But the Court shall not take into consideration—

first, the degree of urgency which has led to the acquisition;

secondly, any disinclination of the person interested to part with the land acquired;

thirdly, any damage sustained by him which, if caused by a private person, would not render such person liable to a suit;

fourthly, any damage which is likely to be caused to the land acquired, after the date

of the publication of the declaration under section 6, by or in consequence of the use to which it will be put;

fifthly, any increase to the value of the land acquired likely to accrue from the use to which it will be put when acquired;

sixthly, any increase to the value of the other land of the person interested likely to accrue from the use to which the land acquired will be put; or,

seventhly, any outlay or improvements on, or disposal of, the land acquired, commenced, made or effected without the sanction of the Collector after the date of the publication of the declaration under section 6.

25. (1) When the applicant has made a claim Rules as to amount to compensation, pursuant to any notice given under section 9, the amount awarded to him by the Court shall not exceed the amount so claimed or be less than the amount awarded by the Collector under section 11.

(2) When the applicant has refused to make such claim, or has omitted without sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded by the Court shall in no case exceed the amount awarded by the Collector.

(3) When the applicant has omitted for a sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded to him by the Court shall not be less than, and may exceed, the amount awarded by the Collector.

26. Every award under this Part shall be in writing signed by the Judge, and shall specify the amount awarded under clause *first* of sub-section (1) of section 23, and also the amounts (if any) respectively awarded under each of the other clauses of the same sub-section, together with the grounds of awarding each of the said amounts.

27. (1) Every such award shall also state the amount of costs incurred in the proceedings under this Part, and by what persons and in what proportions they are to be paid.

(2) When the award of the Collector is not upheld, the costs shall ordinarily be paid by the Collector, unless the Court shall be of opinion that the claim of the applicant was so extravagant or that he was so negligent in putting his case before the Collector that some deduction from his costs should be made or that he should pay a part of the Collector's costs.

28. If the sum which, in the opinion of the Court, the Collector ought to have awarded as compensation is in excess of the sum which the Collector did award as compensation, the award of the Court may direct

The Land Acquisition Act, 1894.

(Part I.V—Apportionment of Compensation.—Sections 29-30. Part V.—Payment.—Sections 31-32.)

that the Collector shall pay interest on such excess at the rate of six per centum per annum from the date on which he took possession of the land to the date of payment of such excess into Court.

PART IV.**APPORTIONMENT OF COMPENSATION.**

29. Where there are several persons interested, if such persons agree in the apportionment of the compensation, the particulars of such apportionment shall be specified in the award, and as between such persons the award shall be conclusive evidence of the correctness of the apportionment.

30. When the amount of compensation has been settled under section 11, if any dispute arises as to the apportionment of the same or any part thereof, or as to the persons to whom the same or any part thereof is payable, the Collector may refer such dispute to the decision of the Court.

PART V.**PAYMENT.**

31. (1) On making an award under section 11, the Collector shall tender payment of the compensation awarded by him to the persons interested entitled thereto according to the award, and shall pay it to them unless prevented by some one or more of the contingencies mentioned in the next sub-section.

(2) If they shall not consent to receive it, or if there be no person competent to alienate the land, or if there be any dispute as to the title to receive the compensation or as to the apportionment of it, the Collector shall deposit the amount of the compensation in the Court to which a reference under section 18 would be submitted:

Provided that any person admitted to be interested may receive such payment under protest as to the sufficiency of the amount:

Provided also that no person who has received the amount otherwise than under protest shall be entitled to make any application under section 18:

Provided also that nothing herein contained shall affect the liability of any person, who may receive the whole or any part of any compensation awarded under this Act, to pay the same to the person lawfully entitled thereto.

(3) Notwithstanding anything in this section, the Collector may, with the sanction of the Local Government, instead of awarding a money compensation in respect of any land,

make any arrangement with a person having a limited interest in such land, either by the grant of other lands in exchange, the remission of land-revenue on other lands held under the same title, or in such other way as may be equitable having regard to the interests of the parties concerned.

(4) Nothing in the last foregoing sub-section shall be construed to interfere with or limit the power of the Collector to enter into any arrangement with any person interested in the land and competent to contract in respect thereof.

32. (1) If any money shall be deposited in Court under sub-section (2) of the last preceding section and it appears that the land in respect whereof the same was awarded belonged to any person who had no power to alienate the same, the Court shall—

(a) order the money to be invested in the purchase of other lands to be held under the like title and conditions of ownership as the land in respect of which such money shall have been deposited was held, or

(b) if such purchase cannot be effected forthwith, then in such Government or other approved securities as the Court shall think fit;

and shall direct the payment of the interest or other proceeds arising from such investment to the person or persons who would for the time being have been entitled to the possession of the said land, and such moneys shall remain so deposited and invested until the same be applied—

(i) in the purchase of such other lands as aforesaid; or

(ii) in payment to any person or persons becoming absolutely entitled thereto.

(2) In all cases of moneys deposited to which this section applies the Court shall order the costs of the following matters, including therein all reasonable charges and expenses incident thereto, to be paid by the Collector, namely:—

(a) the costs of such investments as aforesaid;

(b) the costs of the orders for the payment of the interest or other proceeds of the securities upon which such moneys are for the time being invested, and for the payment out of Court of the principal of such moneys, and of all proceedings relating thereto, except such as may be occasioned by litigation between adverse claimants.

The Land Acquisition Act, 1894.

(Part V.—Payment.—Sections 33-34. Part VI.—Temporary Occupation of Land.—Sections 35-37. Part VII.—Acquisition of Land for Companies.—Sections 38-40.)

33. When any money shall have been deposited in Court under this Act for any cause other than that mentioned in the last preceding section, the Court may, on the application of any party interested or claiming an interest in such money, order the same to be invested in such Government or other approved securities as it may think proper, and may direct the interest or other proceeds of any such investment to be accumulated and paid in such manner as it may consider will give the parties interested therein the same benefit therefrom as they might have had from the land in respect whereof such money shall have been deposited or as near thereto as may be.

34. When the amount of such compensation is not paid or deposited on or before taking possession of the land, the Collector shall pay the amount awarded with interest thereon at the rate of six per centum per annum from the time of so taking possession until it shall have been so paid or deposited.

PART VI.

TEMPORARY OCCUPATION OF LAND.

* 35. (1) Subject to the provisions of Part VII of this Act, whenever it appears to the Local Government that the temporary occupation and use of any waste or arable land are needed for any public purpose, or for a Company, the Local Government may direct the Collector to procure the occupation and use of the same for such term as it shall think fit, not exceeding three years from the commencement of such occupation.

(2) The Collector shall thereupon give notice in writing to the persons interested in such land of the purpose for which the same is needed, and shall, for the occupation and use thereof for such term as aforesaid, and for the materials (if any) to be taken therefrom, pay to them such compensation, either in a gross sum of money, or by monthly or other periodical payments, as shall be agreed upon in writing between him and such persons respectively.

(3) In case the Collector and the persons interested differ as to the sufficiency of the compensation or apportionment thereof, the Collector shall refer such difference to the decision of the Court.

36. (1) On payment of such compensation, or on executing such agreement, or on making a reference under section 35,

the Collector may enter upon and take possession of the land, and use or permit the use thereof in accordance with the terms of the said notice.

(2) On the expiration of the term, the Collector shall make or tender to the persons interested compensation for the damage (if any) done to the land and not provided for by the agreement, and shall restore the land to the persons interested therein :

Provided that, if the land has become permanently unfit to be used for the purpose for which it was used immediately before the commencement of such term, and if the persons interested shall so require, the Local Government shall proceed under this Act to acquire the land as if it was needed permanently for a public purpose or for a Company.

37. In case the Collector and persons interested differ as to the condition of the land at the expiration of the term, or as to any matter connected with the said agreement, the Collector shall refer such difference to the decision of the Court.

PART VII.

ACQUISITION OF LAND FOR COMPANIES.

38. (1) Subject to such rules as the Governor General of India in Council may from time to time prescribe in this behalf, the Local Government may authorize any officer of any Company desiring to acquire land for its purposes to exercise the powers conferred by section 4.

(2) In every such case section 4 shall be construed as if for the words "for such purpose" the words "for the purposes of the Company" were substituted; and section 5 shall be construed as if after the words "the officer" the words "of the Company" were inserted.

39. The provisions of sections 6 to 37 (both inclusive) shall not be put in force in order to acquire land for any Company, unless with the previous consent of the Local Government, nor unless the Company shall have executed the agreement hereinafter mentioned.

40. (1) Such consent shall not be given unless the Local Government be satisfied, by an enquiry held as hereinafter provided,—

(a) that such acquisition is needed for the construction of some work, and

(b) that such work is likely to prove useful to the public.

The Land Acquisition Act 1894.

(Part VII.—Acquisition of Land for Companies.—Sections 41-44. Part VIII.—Miscellaneous.—Sections 45-48.)

(2) Such enquiry shall be held by such officer and at such time and place as the Local Government shall appoint.

(3) Such officer may summon and enforce the attendance of witnesses and compel the production of documents by the same means and, as far as possible, in the same manner as is provided by the Code of Civil Procedure in the case of a Civil Court.

41. Such officer shall report to the Local Government the result of the enquiry, and, if the Local Government is satisfied that the proposed acquisition is needed for the construction of a work, and that such work is likely to prove useful to the public, it shall, subject to such rules as the Governor General of India in Council may from time to time prescribe in this behalf, require the Company to enter into an agreement with the Secretary of State for India in Council, providing to the satisfaction of the Local Government for the following matters, namely:—

- (1) the payment to Government of the cost of the acquisition;
- (2) the transfer, on such payment, of the land to the Company;
- (3) the terms on which the land shall be held by the Company;
- (4) the time within which, and the conditions on which, the work shall be executed and maintained; and
- (5) the terms on which the public shall be entitled to use the work.

42. Every such agreement shall, as soon as may be after its execution, be published in the Gazette of India, and also in the local official Gazette, and shall thereupon (so far as regards the terms on which the public shall be entitled to use the work) have the same effect as if it had formed part of this Act.

43. The provisions of sections 39 to 42, both inclusive, shall not apply, and the corresponding sections of the Land Acquisition Act, 1870, shall be deemed never to have applied, to the acquisition of land for any Railway or other Company, for the purposes of which, under any agreement between such Company and the Secretary of State for India in Council, the Government is, or was, bound to provide land.

44. In the case of the acquisition of land for the purposes of a Railway Company, the existence of such an agreement as is mentioned in section 43 may be proved by the production of a printed copy thereof purporting to be printed by order of Government.

PART VIII.

MISCELLANEOUS.

45. (1) Service of any notice under this Act shall be made by delivering or tendering a copy thereof signed, in the case of a notice under section 4, by the officer therein mentioned, and, in the case of any other notice, by or by order of the Collector or the Judge.

(2) Whenever it may be practicable, the service of the notice shall be made on the person therein named.

(3) When such person cannot be found, the service may be made on any adult male member of his family residing with him; and, if no such adult male member can be found, the notice may be served by fixing the copy on the outer door of the house in which the person therein named ordinarily dwells or carries on business, or by fixing a copy thereof in some conspicuous place in the office of the officer aforesaid or of the Collector or in the court-house, and also in some conspicuous part of the land to be acquired:

Provided that, if the Collector or Judge shall so direct, a notice may be sent by post, in a letter addressed to the person named therein at his last known residence, address or place of business and registered under Part III of the Indian Post Office Act, 1866, and service of it may be proved by the production of the addressee's receipt.

46. Whoever wilfully obstructs any person in doing any of the acts authorized by section 4 or section 8, or wilfully fills up, destroys, damages or displaces any trench or mark made under section 4, shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding one month, or to fine not exceeding fifty rupees, or to both.

47. If the Collector is opposed or impeded in taking possession under this Act of any land, he shall, if a Magistrate, enforce the surrender of the land to himself, and, if not a Magistrate, he shall apply to a Magistrate or (within the towns of Calcutta, Madras and Bombay) to the Commissioner of Police, and such Magistrate or Commissioner (as the case may be) shall enforce the surrender of the land to the Collector.

48. (1) Except in the case provided for in section 36, the Government shall be at liberty to withdraw from the acquisition of any land of which possession has not been taken.

(2) Whenever the Government withdraws from any such acquisition, the Collector shall

*The Land Acquisition Act, 1894.**(Part VIII.—Miscellaneous.—Sections 49—55.)*

determine the amount of compensation due for the damage suffered by the owner in consequence of the notice or of any proceedings thereunder, and shall pay such amount to the person interested, together with all costs reasonably incurred by him in the prosecution of the proceedings under this Act relating to the said land.

(3) The provisions of Part III of this Act shall apply, so far as may be, to the determination of the compensation payable under this section.

49. (1) The provisions of this Act shall not be put in force for the purpose of acquiring a part only of any house, manufactory or other building, if the owner desire that the whole of such house, manufactory or building shall be so acquired :

Provided that the owner may, at any time before the Collector has made his award under section 11, by notice in writing, withdraw or modify his expressed desire that the whole of such house, manufactory or building shall be so acquired :

Provided also that, if any question shall arise as to whether any land proposed to be taken under this Act does or not form part of a house, manufactory or building within the meaning of this section, the Collector shall refer the determination of such question to the Court and shall not take possession of such land until after the question has been determined.

In deciding on such a reference the Court shall have regard to the question whether the land proposed to be taken is reasonably required for the full and unimpaired use of the house, manufactory or building.

(2) If, in the case of any claim under section 23, sub-section (1), *thirdly*, by a person interested, on account of the severing of the land to be acquired from his other land, the Local Government is of opinion that the claim is unreasonable or excessive, it may, at any time before the Collector has made his award, order the acquisition of the whole of the land of which the land first sought to be acquired forms a part.

(3) In the case last hereinbefore provided for, no fresh declaration or other proceedings under sections 6 to 10, both inclusive, shall be necessary ; but the Collector shall without delay furnish a copy of the order of the Local Government to the person interested, and shall thereafter proceed to make his award under section 11.

50. (1) Where the provisions of this Act are put in force for the purpose of acquiring land at cost of a local authority or Company, the cost of any fund controlled or managed by a local authority or of any Company, the charges of and incidental to such acquisition shall be defrayed from or by such fund or Company.

(2) In any proceeding held before a Collector or Court in such cases the local authority or Company concerned may appear and adduce evidence for the purpose of determining the amount of compensation :

Provided that no such local authority or Company shall be entitled to demand a reference under section 18.

51. No award or agreement made under this Act shall be chargeable with stamp-duty, and no person claiming under any such award or agreement shall be liable to pay any fee for a copy of the same.

52. No suit or other proceeding shall be commenced or prosecuted for anything done in pursuance of Act, against any person for anything done in pursuance of this Act, without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof, nor after tender of sufficient amends.

53. Save in so far as they may be inconsistent with anything contained in this Act, the provisions of the Code of Civil Procedure shall apply to all proceedings before the Court under this Act. XIV of 1882.

54. Subject to the provisions of the Code of Civil Procedure applicable to appeals from original decrees, an appeal shall lie to the High Court from the award or from any part of the award of the Court in any proceedings under this Act. XIV of 1882.

55. (1) The Local Government shall have power to make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement, and may from time to time alter and add to the rules so made.

(2) The power to make, alter and add to rules under sub-section (1) shall be subject to the condition of the rules being made, altered or added to after previous publication.

(3) All such rules, alterations and additions shall, when sanctioned by the Governor General in Council, be published in the official Gazette, and shall thereupon have the force of law.

S. HARVEY JAMES,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 3, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Abstract of the Proceedings of the Council of the Governor General of India,
assembled for the purpose of making Laws and Regulations

GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25
VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 25th January, 1894.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G.,
G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I.
His Excellency the Commander-in-Chief, K.C.B., G.C.I.E., V.C.
The Hon'ble Sir A. E. Miller, K.T., Q.C.
The Hon'ble Lieutenant-General H. Brackenbury, C.B., R.A.
The Hon'ble Sir C. B. Pritchard, K.C.I.E., C.S.I.
The Hon'ble J. Westland, C.S.I.
The Hon'ble Sir A. P. MacDonnell, K.C.S.I.
The Hon'ble Dr. Rashbehary Ghose.
The Hon'ble Fazulbhai Vishram.
The Hon'ble C. C. Stevens.
The Hon'ble J. Buckingham, C.I.E.
The Hon'ble A. S. Lethbridge, M.D., C.S.I.
The Hon'ble Gangadhar Rao Madhav Chitnavis.
The Hon'ble H. F. Clogstoun, C.S.I.
The Hon'ble W. Lee-Warner, C.S.I.
The Hon'ble P. Playfair.
The Hon'ble Mahārājā Partab Narayan Singh of Ajudhiā.

NEW MEMBER.

The Hon'ble MAHARAJA PARTAB NARAYAN SINGH of Ajudhiā took his
seat as an Additional Member of Council.

QUESTIONS AND ANSWERS.

The Hon'ble MR. BUCKINGHAM asked :—

Whether the Government of India will give some inducement to officers of the Covenanted Civil Service to remain permanently in Assam, either by giving an Assam allowance or else by equalising their pay with that of officers of equal standing in Bengal.

The Hon'ble SIR ANTONY MACDONNELL replied :—

"The best method of recruiting the Assam Commission has on several occasions come under the consideration of the Government of India. They will again consider it in communication with the Chief Commissioner. But they are not at present prepared to admit that either of the expedients suggested in the question, or any other of a similar character, is called for by the circumstances of the case."

The Hon'ble DR. RASHBEHARY GHOSE asked :—

(a) Whether the attention of the Government of India has been drawn to the case of *Empress v. Sagal Semba Sajow, Chowba Singh Duffadar, Nasipa Ningthamba, Madan Hijapa, Chanbangbang Sajow, Amu Filem and Sarba Singh* (known as the Balladhan Murder Case), which came before the High Court of Calcutta on appeal and also on reference, and in which all the prisoners were acquitted by Prinsep and Amir Ali, J.J.

(b) Whether, as suggested by the Hon'ble Judges, any inquiry has been made into the charges of misconduct preferred in the course of the trial against Khedam Singh and one Gossain, who were apparently employed by the Inspector, Bhoirub Chunder Dutt, during the police investigation, and one of whom, namely, Khedam Singh, was also employed as an interpreter to the Magistrates, Mr. Howell and Mr. Lees.

(c) Whether, as suggested by the Hon'ble Judges, any notice has been taken by the Local Government of the facts mentioned in their judgment, relative to the proceedings in the case of the police, the several Magistrates concerned, and the Sessions Judge, which have called forth a strong expression of opinion from the Hon'ble Judges.

(d) Whether, having regard to the numerous and serious irregularities in the course of the proceedings before and during the trial of the case, the Government of India do not deem it expedient, in the interests of justice and good Government, to take measures for preventing a recurrence of such irregularities, and, as a step in that direction, to see that inexperienced officers may not be appointed to positions and invested with powers involving grave responsibilities.

(e) Whether a money reward was offered for the detection of the offenders in the case; whether any police officer or officers have been allowed to participate in it; and, if any police officer or officers have been so allowed, whether Government do not regard such participation on the part of the police as extremely undesirable.

The Hon'ble SIR ANTONY MACDONNELL replied :—

"In answer to clause (a) of the Hon'ble Member's question I have to state that the Government of India have noticed the report of the case in the newspapers, and have perused the judgment of the Hon'ble Judges as published therein, but their attention has not been officially drawn to the case. The remarks of the Court, made in the course of the judgment, on the conduct of the officers concerned, were intended for the information of the Chief Commissioner of Assam, from whom the Hon'ble Judges thought they would no doubt receive proper notice.

"Clauses (b) and (c) were referred to the Chief Commissioner of Assam, who reports that some time ago he called upon the District Magistrate of

Cachar, who committed the accused, to submit any explanation ~~he~~ might have to offer on the subject of the irregularities committed by the police and himself in the course of the police investigation into the case, and also in the course of the proceedings before himself after the police had sent up the case for trial and prior to committal.

"In regard to the trial proceedings before the Sessions Judge, the Chief Commissioner has sent for the trial record, and also called upon the Officiating Sessions Judge who tried the case to submit any explanation he may desire to offer on the remarks of the High Court so far as they referred to the proceedings at the sessions trial. On receipt of the explanations of the District Magistrate and Officiating Sessions Judge the Chief Commissioner will pass such orders as he considers to be called for.

"When the Chief Commissioner has seen the trial record, which he has not yet received, he will determine what action should be taken on the suggestion of the Hon'ble Judges that certain serious charges brought against the persons named Khedam Singh and Gossain in the course of the sessions trial should be enquired into. At present the Chief Commissioner has no information as to the nature of those charges.

"In answer to clause (d), I have to say that the officer who committed the case to the sessions was of ten years' service, and not inexperienced. The Judge who tried the case had less experience, being of seven years' service; and his temporary employment during the absence on three months' privilege leave of the experienced permanent Judge was in part due to the fact that the European element in the Civil Service of Lower Bengal has for some years past been kept at a minimum.

"The Government of India will consider, in communication with the Chief Commissioner, in what manner it is possible to obviate the employment of junior and inexperienced officers in positions of difficulty and responsibility.

"In answer to clause (e), the Chief Commissioner reports that no police officer has participated in the rewards offered in connection with this case."

LAND ACQUISITION ACT, 1870, AMENDMENT BILL.

The Hon'ble SIR ALEXANDER MILLER presented the Report of the Select Committee on the Bill to amend the Land Acquisition Act, 1870. He said:—"It may be convenient to Hon'ble Members that I should state that I propose to ask the Council to take the Report into consideration this day week."

INDIAN PORTS ACT, 1889, AMENDMENT BILL.

The Hon'ble MR. WESTLAND moved that the Bill to amend the Indian Ports Act, 1889, be referred to a Select Committee consisting of the Hon'ble Sir Alexander Miller, the Hon'ble Mr. Stevens, the Hon'ble Mr. Clogstoun, the Hon'ble Mr. Playfair and the Mover. He said:—

"I trust that Your Excellency will permit me to make a short statement of the facts in connection with this Bill, because it is one that concerns in a small degree the trade of Calcutta; and it was introduced during the Simla session, in order that it might go through the preliminary formal stages before the Council met at Calcutta. The Bill, although it has a formidable title, really affects only the Balasore ports. There are several ports on the coast of Orissa, and they are, for the purpose of the application of the Indian Ports Act, divided into two groups—one being the ports of Cuttack, and the other those of Balasore of which the best known is Chandbali. These Balasore ports have been maintained for some time at a considerable loss to Government. It was in 1889 that the Government of India, perceiving from

one of its periodical returns that a considerable loss accrued to Government in the management of these ports, which had to be met by a grant from general revenues, called the attention of the Government of Bengal to the circumstance, and asked them to consider whether it might be possible to increase the revenues from the ports so as to cover the expenditure upon them. The Government of Bengal, looking probably at the nascent condition of the trade of the ports, was not very urgent in the matter, and preferred for a time to continue its grants. The matter did not come up again till the end of 1890, when the Government of Bengal reported that the only means of making the Balasore ports capable of meeting their expenditure would be to levy a toll of two annas upon each passenger passing through the ports. The Government of India, agreeing with the Government of Bengal, decided that such a measure would be a great encumbrance to the traffic, but they considered it desirable to adopt two measures to increase the existing rate of port-dues. The first was to raise the rate of dues up to the maximum which the Act permitted; they had formerly been taken at two annas in some of the ports and in others at three annas; it was now proposed to levy them at the full rate of four annas. This measure was covered by the old Act, and it was brought into effect from May 1st, 1893. The other measure required an amendment of the Act. It was to enable these dues to be levied upon steamers visiting the port, not once in sixty days, but once in thirty days. This is the amendment which is now before the Council.

"It may be convenient to the Council if I explain, by a short reference to the figures, what the actual deficit of the finances of these ports consists of. It is a deficit which I may say will not be nearly covered by the proposition to amend the law now made before the Council. Before the measure was adopted of which I have just spoken, the revenues of the ports of Balasore were only Rs. 2,500. From the 1st of May last the raising of the duties to four annas will bring in an additional Rs. 800; so that, without this amendment of the law, the revenues of the ports would be Rs. 3,300. Now, I shall set against this the necessary expenditure on the ports. In the first place, we have a Port-officer, who at present draws a salary of Rs. 4,200 a year. That salary may be adequate, but I do not think it can be called extravagant for the duties imposed by law upon the Port-officer; so that, in the first place, it is obvious that the Port-officer's pay alone takes much more than the whole revenue of the ports. Then we have to provide him with a boat, which costs Rs. 1,300 a year. There is then in addition to this a flagstaff, with signals, including lights at night, at Chandipur, which costs Rs. 300. Then there is a lighthouse on Short's Island, which is maintained chiefly for these ports, for which the annual establishment amounts to Rs. 3,400. These figures alone mount up to Rs. 9,200. Besides this, there is the maintenance of buildings, dockyard services, and petty expenses, and, taking all these together, I do not think it is possible to carry on the management of the ports under a cost of Rs. 10,000. I ought also to mention that the Short's Island lighthouse was built a short time ago at a cost of a lakh of rupees, and in respect to that capital expenditure not a single rupee is charged against the port funds. We have therefore at the very least a compulsory expenditure of Rs. 10,000 to meet which we have a revenue which amounts only to Rs. 3,300.

"The proposal which is now being made to amend the Act will enable us to levy further dues to the extent of Rs. 1,600, so that we will get in all Rs. 4,900, or less than half this compulsory expenditure.

"The proposals which were made in the Bill were referred to the Government of Bengal and through that Government to the commercial bodies in Calcutta, and we have received two letters which will be laid before the Select Committee. The first of these came from the Chamber of Commerce. The Chamber of Commerce offered the suggestion that in order to cover the deficit of the Balasore ports it might be desirable to combine with them the Cuttack ports. Unfortunately this proposal offers no solution of the difficulty, for, although in the Cuttack ports we have at present an excess revenue of Rs. 3,000, it is obvious that even with this excess it will not be possible to meet the deficit in the Balasore ports. It is possible under the existing law for the Lieutenant-

Governor to combine the ports of Cuttack and Balasore into one group so as to apply the excess revenue of the one set to meet the excess expenditure of the other; but whether it is expedient to do so will depend upon several considerations. If the trades of the two sets of ports are practically independent, it would not be right to tax one trade in order to support the other. The suggestion, however, is one that can be considered independently by the Government of Bengal, but, even if carried into effect, the present difficulty will not be met.

"The other criticism came from the managing agents of the two navigation companies which administer the steamers trading with the Balasore ports. They strongly protested against the measure, and urged that the deficiency should be met by reducing the port establishment. But I think that the figures I have given will shew that a reduction of the establishment within the limits of the revenue is an impossibility. The agents, I may mention, are under a misapprehension in one point, for they appear to think that sailing craft pay nothing towards the port. As a matter of fact, of the present port-dues one-third comes from sailing vessels and two-thirds from steamers. I admit that the present proposal to amend the law practically applies to steamers only, because it is this class of vessel alone which makes periodical passages to these ports. But, even if the amendment comes into operation, the steamers visiting the ports will be able to make four or five visits on the payment of one fee; and, as I have pointed out, the ports are in such an extreme state of deficit that it is only reasonable to call upon the trade to pay a larger proportion of dues, in order to meet the expenditure, and, even at the best, about half the expenditure will, until the trade of the ports greatly improves, have to be met by grants from general revenues.

"The details of the figures will be laid before the Select Committee and submitted to their judgment, and the matter will, I hope, come again before the Council for final disposal in a very short period."

The Motion was put and agreed to.

CODE OF CRIMINAL PROCEDURE, 1882, AND INDIAN PENAL CODE AMENDMENT BILL.

The Hon'ble DR. LETHBRIDGE moved that the Bill to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code be referred to a Select Committee consisting of the Hon'ble Sir Alexander Miller, the Hon'ble Sir Charles Pritchard, the Hon'ble Sir Antony MacDonnell, the Hon'ble Dr. Rashbehary Ghose, the Hon'ble Sir Griffith Evans, the Hon'ble Fazulbhai Vishram, the Hon'ble Gangadhar Rao Madhav Chitnavis and the Mover.

The Motion was put and agreed to.

PRISONS BILL.

The Hon'ble SIR ANTONY MACDONNELL moved that the Bill to amend the law relating to Prisons be referred to a Select Committee consisting of the Hon'ble Sir Alexander Miller, the Hon'ble Dr. Rashbehary Ghose, the Hon'ble Fazulbhai Vishram, the Hon'ble Dr. Lethbridge, the Hon'ble Gangadhar Rao Madhav Chitnavis, the Hon'ble Mr. Clogstoun, the Hon'ble Mr. Lee-Warner and the Mover, with instructions to report after one month.

The Motion was put and agreed to.

His Excellency THE PRESIDENT said :—

"It is proposed that the Council should meet again this day week. When that time comes, I shall no longer have the right of presiding over your deliberations. This chair will be filled by my successor, sitting face to face with the portrait of his illustrious father, the inheritor of a distinguished name, to which there is every reason to believe that he will add yet further distinction. I can-

not allow the Hon'ble Members of this Council to separate to-day without expressing to them my thanks for the personal consideration with which they have always treated me both in and out of this room; and I say this, not only with reference to those who are here to-day, some of whom are taking part in our proceedings for the first time, but with reference to all those gentlemen who, during the last five years, have had a seat in the Legislative Council.

"I part from the Council with feelings of great regret, and of sincere respect and regard for its members. I earnestly trust that this Council, strengthened as it has lately been by the extension of its functions, and by the addition to its ranks of a larger number of representative members, some of whom will owe their presence to the recommendation of their fellow-citizens, will enjoy an ever-increasing share of public confidence, that it will conduct its deliberations with wisdom, dignity and moderation, and that it will prove to be a new source of stability and usefulness to the institutions of this country. I feel sure that Lord Elgin will receive from the Members of this Council the same assistance and the same courtesy which the Council has never failed to extend to me.

"Gentlemen, I bid you farewell."

The Council adjourned to Thursday, the 1st February, 1894.

CALCUTTA ;
The 1st February, 1894. }

S. HARVEY JAMES,
*Secretary to the Government of India,
Legislative Department.*



SUPPLEMENT TO
The Gazette of India.

No. 5.} CALCUTTA, SATURDAY, FEBRUARY 3, 1894.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

**Weather Review of India for the week ending on Saturday,
January 20th, 1894.**

During the first four days of the week under review fairly normal conditions were reported over the Indian region, but on Wednesday, 17th January, rain commenced in Baluchistan and subsequently extended to North-West India. From this date onward till the close of the week the weather was unsettled over almost the whole of North-West India with rain on the plains and snow on the Hills. The observations did not give at any time indications of a definite storm at the earth's surface, but general slightly disturbed weather gradually advanced from the westward and spread over North-Western India. The mean temperature of the whole country for the whole week was normal.

The chart of Sunday, 14th, showed that pressure was highest over North-West India, relatively high over North-East India and lowest over the south of the Bay. Gradients were somewhat steeper than usual. The winds were fairly normal and the weather was fine except on the North-West Himalayas and in the south-east of the Peninsula where the sky was cloudy and some showers had fallen. On the 15th the barometer was falling everywhere. The fall was greater in the north-west than elsewhere, so that though the general distribution was practically unaltered, gradients had become slighter and pressure was everywhere below the normal. The winds were little changed. The sky was cloudy to overcast over a considerable part of North-West

India, and light showers had again fallen on the North-West Himalayas. At Calicut a heavyish local shower was reported. On the morning of the 16th the barometer was rising in the north-west and falling elsewhere. Hence gradients were increasing again, but the only important change was the appearance of a small shallow depression over Guzerat. The winds over Guzerat and the Peninsula were influenced to a considerable extent by this depression, but elsewhere the directions were fairly normal. Light rain had fallen at Khandwa, Akola and Murree. The chart of the 17th showed that the barometer was falling almost everywhere. The fall has been brisk in the north-west where, however, pressure was still higher than in other parts of the country. The winds were rather variable. Snow had commenced in Baluchistan, at Gnatong and at Murree, and rain was falling at Multan, Sibsagar, Saugor and Negapatam. The amounts were small. On the 18th the barometer was falling over Eastern Rajputana and generally rising elsewhere, the change being brisk in parts of North-West and of North-East India. Pressure decreased from high pressure areas in the north-west and north-east to a low pressure area in the south of the Bay. The winds were irregular except over the Bay area and the Peninsula. Snow and rain were falling over the North-West Himalayas and Baluchistan and rain at Multan, Sibsagar, Karachi and Jacobabad. The amounts continued small. The chart of the 19th showed small and unimportant changes of pressure except in parts of North-West India where there had been a brisk fall. Pressure was very uniform over the central parts of the country and the Peninsula. The winds were generally unchanged. Light rain had fallen over the Punjab plains, the west of the North-Western Provinces, Bundelkhand and the east of Rajputana and heavyish rain at Karachi. Snow and hail had fallen on the North-West Himalayas. On the 20th the only considerable change in pressure was a brisk increase over North-East India. The general distribution was little altered. The wind was generally easterly except over the Bay. Rain had extended considerably and was reported from the Punjab, a large part of the North-Western Provinces and Sind. The heaviest amounts were reported from Meerut and Karachi. Snow had fallen on the North-West Himalayas in moderately heavy amounts.

Temperature.—The following table shows the variations of the mean temperature from the normal on each day of the week for the different provinces of India :—

PROVINCE.	JANUARY 1894.							Mean variation of week.
	14th.	15th.	16th.	17th.	18th.	19th.	20th.	
Burma	−0·3	−0·2	+0·2	−0·4	−1·0	−1·4	+0·1	−0·4
Bengal and Assam . . .	−0·6	−0·5	+0·2	+1·2	+1·0	−0·1	+0·7	+0·3
North-Western Provinces and Oudh	+3·6	+1·6	+1·3	+0·4	+1·2	+3·4	+1·6	+1·9
Punjab	−1·6	−1·7	−4·1	−1·3	−1·8	−2·6	−0·6	−2·0
Bombay	+0·8	+1·5	+1·2	+0·2	+0·6	−0·4	+0·3	+0·6
Central Provinces and Berar	−1·5	−1·3	+1·2	+0·8	+2·3	+2·5	+2·9	+1·0
Central India and Guzerat	+1·2	−0·4	−0·3	+0·4	+1·6	+2·8	+2·2	+1·1
Sind and Rajputana	−1·6	−3·7	−1·4	−0·7	+1·7	−0·2	−0·7	−0·9
Madras	−0·7	−0·6	−0·9	−1·6	−1·0	−2·0	−1·9	−1·2
MEAN FOR WHOLE OF INDIA	−0·1	−0·6	−0·3	−0·1	+0·5	+0·2	+0·5	0

On the first four days the mean temperature of the whole of India was below the normal by very small amounts, while on the three concluding days there was a trifling excess. The net result for the whole week was that the actual and normal temperatures of the whole country were equal. The provincial variations showed that the mean temperature was in defect of the normal in Burma, the Punjab, Sind, Rajputana and Madras, and in excess of the normal in the other provinces. In the Punjab the deficiency was as much as $2^{\circ}0'0''$.

Rain.—The rainfall table at the close of the Summary shows that though the rainfall received during the week under review has been less general and less heavy than was the case during the preceding week, yet that there has been fairly general rain over the Punjab and North-Western Provinces and a good deal of light scattered rainfall in other parts of India. Of the fifty-two rainfall divisions no less than twenty-eight received absolutely no rain during the week, twelve more received an average actual rainfall of less than one-tenth of an inch, while the remaining twelve received an average actual fall of over one-tenth of an inch. The heaviest average reported was 1·30 inch in the Hill Districts of the Punjab, which was followed by 0·67 inch in the sub-montane district of the Punjab and by 0·34 inch in the Punjab, South and North-West. In North-Eastern, Central and Southern India the rainfall was absolutely or practically *nil*. The third column of the table shows that in the North-Western Provinces (Central Division), in all the Punjab divisions, except the West, in Sind, and in the East Coast (South Division) the average actual rainfall has exceeded the normal average rainfall, but except in the case of Sind this excess has been small and comparatively unimportant.

The columns giving the average actual and normal rainfall from the commencement of the year up to January 20th show that for that period there has been a considerable excess of rain over North-West India, a moderate excess in parts of the Peninsula and a deficiency elsewhere. Over a large part of North-East India there has been no rain.

The heaviest totals received during the week at the different rainfall stations are as follow :—Rurki (Saharanpur) 1·90 inch; Jullunder 2·02 inches; Buggah (Amritsar) 2·62 inches; Palanpur (Kangra) 2·21 inches; Zafarwal (Sialkote) 1·59 inch; Miani (Shahpur) 1·00 inch; Calicut 1·48 inch; and Larkana (Shikarpur) 1·55 inch.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 20TH JANUARY 1894.			RAINFALL DATA FROM 31ST DECEMBER TO 20TH JANUARY 1894.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, 31st De- cember to 20th January.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0	0	0	0	0	0
	Lower Burma	0	0	0	0	0'06	—100
	Central ditto	0	0'01	—0'01	0	0'01	—100
	Upper ditto	0	?	?	0	?	?
	Arakan	0	0	0	0	0'02	—100
BENGAL AND ASSAM	Eastern Bengal	0	0'10	—0'10	0	0'33	—100
	Assam (Surma)	0	0'11	—0'11	0	0'47	—100
	Ditto (Brahmaputra)	0'17	0'22	—0'05	0'19	0'56	—66
	Deltaic Bengal	0	0'00	—0'06	0	0'26	—100
	Central ditto	0	0'08	—0'08	0	0'25	—100
	North ditto	0	0'15	—0'15	0	0'27	—100
	Orissa	0	0'04	—0'04	0'01	0'13	—92
	Chota Nagpur	0	0'12	—0'12	0	0'36	—100
	Bihar (South)	0'01	0'15	—0'14	0'01	0'36	—97
	Ditto (North)	0	0'15	—0'15	0	0'31	—100
NORTH-WESTERN PROVINCES AND ODDH.	North-Western Provinces (East). . . .	0'09	0'09	0	0'12	0'35	—66
	North-Western Provinces (Submontane) (a). . . .	0'03	0'07	—0'04	0'03	0'28	—89
	Oudh (South)	0'11	0'13	—0'02	0'35	0'40	—13
	Ditto (North)	0'06	0'12	—0'06	0'12	0'32	—63
	North-Western Provinces (Central). . . .	0'16	0'10	+0'06	0'77	0'36	+114
	North-Western Provinces (West). . . .	0'04	0'12	—0'08	0'77	0'30	+157
	North-Western Provinces (Submontane) (b). . . .	0'28	0'34	—0'06	0'71	0'79	—10
PUNJAB	Punjab (South)	0'34	0'08	+0'26	2'13	0'33	+545
	Ditto (Central)	0'13	0'10	+0'03	1'20	0'36	+250
	Ditto (Submontane)	0'67	0'30	+0'37	2'37	0'86	+170
	Ditto (Hill Districts)	1'30	1'01	+0'29	3'74	2'01	+60
	Ditto (North West)	0'34	0'30	+0'04	3'64	0'92	+296
	Ditto (West)	0'12	0'14	—0'02	0'62	0'29	+114
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0'04	0'00	—0'02	0'10	0'26	—62
	Madras (South Central)	0'03	0'03	0	0'21	0'19	+10
	Coorg	0	0'06	—0'06	0	0'21	—100
	Mysore	0	0'03	—0'03	0	0'07	—100
	Konkan	0	0'02	—0'02	0'01	0'00	—83
	Bombay-Deccan	0	0'02	—0'02	0'01	0'05	—80
	Hyderabad (North) . . . .	...	...	...	...	...	...
	Khandesh	0	0'04	—0'04	0'02	0'10	—80
CENTRAL PROVIN- CES AND BERAR.	Berar	0'01	0'07	—0'06	0'12	0'38	—68
	Central Provinces (West). . . .	0	0'19	—0'19	0'08	0'29	—72
	Ditto ditto (Central)	0'02	0'19	—0'17	0'23	0'30	—22
	Ditto ditto (East)	0	0'10	—0'10	0'03	0'24	—88
BOMBAY (NORTH)	Guzerat	0	0'01	—0'01	0'02	0'02	0
	Kattywar	0	0	0	0'01	0	0
	Sind	0'65	0'06	+0'59	0'94	0'25	+276
RAJPUTANA AND CENTRAL INDIA.	Central India (East). . . .	0'03	0'17	—0'14	0'25	0'31	—19
	Rajputana (East), Central India (West). . . .	0'02	0'06	—0'04	0'61	0'14	+336
	Rajputana (West)	0	0'07	—0'07	0'70	0'22	+218
	East Coast (North)	0	0'09	—0'09	0'18	0'15	+20
MADRAS	Ditto (ditto) (a)	0	0	0	0'15	0'07	+114
	Hyderabad (South)	0	0'03	—0'03	0'06	0'09	—33
	Madras (Central)	0	0'04	—0'04	0'04	0'05	—20
	East Coast (Central)	0	0'25	—0'25	0'65	0'34	+91
	Ditto (South)	0'14	0'10	+0'04	0'91	0'41	+122
	Madras (South)	0'07	0'11	—0'04	0'10	0'46	—78

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

Simla, the 25th January 1894.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 27th January.*—No rain except some scattered showers in parts of Tinnevely. Sowings continue in places. Standing crops generally good. Harvests continue with fair to average outturn. Pasture and fodder generally sufficient. Condition of cattle generally good. Prices continue falling.

Bombay.—*For week ending 31st January.*—Slight rain throughout Sind. Standing crops suffering from want of rain or damaged by rain, cloudy weather, blight or rats in parts of four districts; prospects otherwise good. Sowing of late crops progressing in two, and reaping of early or late crops in nine, districts. Lands being prepared for next season in three districts. Cotton-picking continues in five districts. Prices steady except in two districts. Fodder sufficient except in one district, and agricultural stock good.

Bengal.—*For week ending 27th January.*—Slight rain fell in Shahabad in the beginning of the week, but no rain has been reported elsewhere. The winter rice is now all harvested with on the whole a good outturn. The standing spring crops are promising, but rain is required in parts. Reports of the poppy crop continue to be good except from Monghyr, where rain is much needed and the strong cold west winds are drying up the plants. Mustard and tobacco are being harvested, and the pressing of sugarcane is in progress. Cultivation of spring rice is going on. The price of common rice was nearly stationary during the week. Cattle are generally reported to be in good condition, and the supply of fodder and water is plentiful. The numbers on relief works and in receipt of gratuitous relief during the week were:—**FARIDPUR (MADARIPUR SUB-DIVISION).** *Relief works*, 588 men against 432 men in the previous week. *Gratuitous relief*, 15 men, 63 women and 29 children, total 107 against 334 in the previous week. In Backergunge the distribution of gratuitous relief ceased on the 27th instant.

North-Western Provinces and Oudh.—*For week ending 31st January.*—Weather cold and cloudy in the Central, Western, and Submontane districts in some of which rain has fallen; elsewhere the weather is cold and clear. Spring crops flourishing. Slight damage caused to crops in Cawnpore by insects, and in Jhansi by rust. Poppy doing well. Irrigation and sugarcane-pressing continue. Prospects good. Supplies and fodder abundant. Prices almost stationary.

Punjab.—*For week ending 31st January.*—Good rain has fallen all over the province. Harvesting of autumn crops almost over; irrigation of spring crops

in progress. Standing spring crops have much benefited by the recent rain and are flourishing. Prospects said to be excellent. Crops injured by field rats in parts of Lahore. Cattle are generally in good condition, and fodder is sufficient in all districts, except in Dera Ismail Khan where it is tending to scarcity. The poppy crop is reported to be in good condition. Prices falling in four districts; stationary elsewhere.

Central Provinces.—*For week ending 31st January.*—Weather generally clear and warm. Prospects of winter crops unchanged. Harvesting of linseed commenced in places, and of other minor crops progressing. No change in prices.

Burma.—*For week ending 27th January.*—In Lower Burma reaping completed in all but three districts; threshing continues. Crop prospects unchanged. In Upper Burma reaping of wet-weather paddy completed in nine districts; progress of other operations favourable. In Lower Burma the price of paddy has fallen slightly in Pegu, risen slightly in Thongwa and Henzada and is unsettled in Amherst; steady elsewhere. In Upper Burma the price of paddy has risen slightly in Shwebo and considerably in the Southern Shan States; elsewhere the price is steady. Fodder and water sufficient.

Assam.—*For week ending 30th January.*—Weather seasonable. Reaping of late rice completed. Sugarcane pressing commenced. Condition of cattle good. Fodder scarce in places. Water sufficient.

Mysore and Coorg.—*For week ending 31st January.*—**MYSORE:** Crops and prospects good. Rice sown in three districts, and harvested in two others. Prices fallen in three districts.

COORG: Reaping of rice and picking of coffee nearly completed. Fodder and water for cattle sufficient. Slight fall in prices.

Berar and Hyderabad.—*For week ending 31st January.*—**BERAR:** Weather unchanged. Picking of cotton completed in Ellichpur. Spring crops in Akola and Akot also in parts of the Wun taluka reported unsatisfactory. Weeding operations in Akola not yet completed. Insufficiency of fodder in Akot still prevails. Cattle in good condition. No material change in prices.

HYDERABAD: No rain during the week. Harvesting of irrigated crops commenced. Spring crops in good condition. Prices stationary.

Central India.—*For week ending 31st January.*—No rain. Agricultural operations in progress in all parts, except in Bhopal. Crops in fairly good condition. Probable outturn good in most parts but indifferent in parts of Gwalior. Agricultural stock and pasturage indifferent in parts of Gwalior; fairly good in other parts of Central India. Prices of food-grains steady. Condition of opium crop good in Gwalior, Western Malwa, and Goona; fair in Bhopal and Neemuch.

Rajputana.—*For week ending 31st January.*—Rainfall good in Ulwar, and slight in Bhurtpore and Bikaner. Agricultural operations, standing crops, and cattle, generally satisfactory. Prospects good. Pasturage or fodder suffi-

cient. Prices falling in two States, rising in two, fluctuating in one, and steady elsewhere.

Kashmir.—*For week ending 30th January.*—Weather rainy. Heavy snow fell on the 28th. Prices favourable.

Nepal.—*For week ending 27th January.*—Weather cloudy. Prospects good.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

**STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST TO 21ST JANUARY 1894,
AND FROM 1ST TO 20TH JANUARY 1894.**

N.B.—As regards the figures in column Total Receipts from 1st January 1894, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week during the 1st half of 1893.	WEEK ENDING 21ST JANUARY 1893.				WEEK ENDING 20TH JANUARY 1894.				Earnings from 1st to 21st January 1893.	Earnings from 1st to 20th January 1894.	Increases during the 1st half of 1894.	Decrease during the 1st half of 1894.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			Total.	Per mile open per week.		Total.	Per mile open per week.						
State lines worked by companies.	R	Miles.	R	R	Miles.	R	R	R	R	R	R	R	
Standard gauge—													
East Indian	619	1,634	9,71,385	534	1,634	11,12,810	681	28,14,522	31,31,134	3,16,612	...	...
Bengal-Nagpur	180	831	1,33,800	101	863	1,38,585	161	3,88,134	3,80,026	...	...	8,108
Indian Midland	145	752	1,12,503	150	752	1,38,883	185	3,16,107	3,53,493	37,386	...	...
Bezawada Extension	90	21	1,886	90	21	1,335	64	6,109	4,045	...	...	2,124
Metre gauge—													
Rajputana-Malwa (a)	206	1,695	5,25,151	310	1,699	5,13,510	302	13,89,800	13,95,630	5,830	...	...
South Indian	157	1,043	1,37,278	134	1,043	1,09,420	105	4,46,548	3,27,641	...	...	1,18,907
Southern Mahratta (b)	109	1,107	98,021	89	1,103	1,04,088	89	2,92,894	2,84,972	...	...	7,922
Bengal and North-Western (c)	162	756	1,13,045	150	756	1,07,300	142	3,17,120	2,92,810	...	...	24,310
Rohilkund and Kumaon (Lucknow Bareilly section)	74	215	17,265	80	223	22,132	99	46,118	52,769	6,651	...	...
Palanpur-Deesa . . . . .			...	...	10	710	44		2,600	2,600	...	...
TOTAL	272	8,054	21,10,394	262	8,170	22,48,773	275	60,17,412	62,25,120	2,07,708	...	...
State lines worked by the State.													
Standard gauge—													
North Western (state) (d)	220	2,511	5,46,284	218	2,509	5,77,290	230	16,38,872	17,63,632	1,24,760	...	...
Oudh and Rohilkhand (state)	272	692	1,61,531	262	740	1,97,037	206	4,91,019	5,13,711	22,692	...	...
Eastern Bengal (state) (including metre and 2' 6" gauges)	250	777	2,23,972	288	813	2,55,540	314	6,07,895	7,25,600	1,17,705	...	...
Bengal Central (e)	120	125	15,000	125	125	15,400	123	43,201	43,440	239	...	...
East Coast (state)	55			...	266	18,750	70	...	47,091	47,691	...	...
Metre gauge—													
Burma (state)	224	715	1,57,080	220	730	1,29,940	178	4,68,434	3,45,668	...	...	1,22,766
Special gauges—													
Jorhat (state provincial)	40	28	882	32	26	916	33	2,814	2,866	52	...	...
Cherra-Companyganj (state provincial)	59	8	446	56	8	487	61	1,524	1,231	...	...	293
TOTAL	231	4,856	11,25,807	232	5,219	11,95,350	229	32,54,419	34,43,839	1,89,420	...	...
Lines worked by guaranteed companies.													
Standard gauge—													
Great Indian Peninsula (f)	610	1,490	8,77,656	589	1,490	9,21,151	615	24,22,218	26,06,525	2,44,307	...	...
Bombay, Baroda and Central India	705	461	2,86,374	621	461	2,99,000	640	8,38,124	8,14,000	...	...	24,924
Madras	442	840	1,92,789	230	840	1,59,820	190	5,70,175	4,91,019	...	...	79,656
TOTAL	525	2,791	13,56,829	480	2,791	13,79,971	494	33,31,817	39,71,544	1,39,727	...	...
TOTAL (GUARANTEED AND STATE)	304	15,701	45,93,030	293	16,180	48,24,094	298	1,31,03,048	1,36,40,503	5,36,855	...	...
Assisted companies.													
Standard gauge—													
Delhi-Umballa-Kalka	140	161	19,902	124	161	24,727	154	59,256	62,581	3,325	...	...
Larkesur	277	22	5,893	268	22	6,093	277	10,198	15,807	...	...	391
Metre gauge—													
Rohilkund and Kumaon (Company's section)	122	67	5,493	82	67	8,809	131	15,291	25,082	9,791	...	...
Utruru-Sadiya	126	78	8,971	115	78	8,854	114	26,945	28,388	1,443	...	...
TOTAL	142	326	40,259	123	328	48,483	148	1,17,690	1,31,858	14,168	...	...
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	173	333	57,369	172	333	52,015	156	1,58,839	1,35,347	...	...	23,492
The Gaekwar's Petlad	103	13	1,060	82	13	1,010	75	3,319	2,930	...	...	389
Rajputana-Bhatinda	124	108	10,180	94	108	9,556	88	30,540	27,292	...	...	3,248
Metre gauge—													
Southern Mahratta (Mysore section) (g)	104	331	31,852	96	302	26,836	74	90,762	85,695	...	...	5,067
The Gaekwar's Malsana	80	93	0,197	67	93	8,130	87	16,148	22,880	6,732	...	...
Kolhapur	83	29	2,421	83	29	1,291	45	6,410	4,572	...	...	1,838
Special gauge—													
The Gaekwar's Dabhoi	82	72	4,547	63	72	4,020	56	11,14,130	12,560	...	...	1,570
TOTAL	125	979	1,13,032	116	1,010	1,02,858	102	3,20,148	2,91,276	...	...	28,872
Lines owned and worked by native states.													
Metre gauge—													
Bhavnagar-Gondal-Junagarh-Porbandar	148	334	39,969	120	334	38,233	114	98,791	1,02,083	3,292	...	...
Jetalpur-Rajkot	24		...	...	46	2,585	50	...	6,922	...	...	...
Jodhpur-Bikaner	53	291	19,937	69	304	24,800	68	31,521	65,500	13,979	...	...
Special gauge—													
Morvi	70	94	5,922	63	94	7,078	75	16,196	17,979	1,783	...	...
TOTAL	93	719	65,828	92	838	72,696	87	1,66,508	1,92,484	25,976	...	...
GRAND TOTAL	282	17,727	48,12,749	271	18,356	50,48,131	275	1,37,07,994	1,42,56,121	5,48,127	...	...

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(e) Although for convenience classed amongst the state railways, this line is the property of the Bengal Central Railway Company.

(f) Includes the Waidha Coal, Dhond-Manmad, Khamsaga, and Amraoti railways.

(g) Includes the Bangalore-Nanjangud and the Bangalore-Mysore frontier sections.

CALCUTTA,
The 2nd February, 1894.

F. B. HEBBERT,
Under Secretary.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XL OF 1893-94.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April 1893* audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week in 1892-93.	WEEK ENDING 21ST JANUARY 1893.				WEEK ENDING 20TH JANUARY 1894.				Earnings from 1st April 1892 to 21st January 1893.	Earnings from 1st April 1893 to 20th January 1894.	Increases in 1893-94.	Decreases in 1893-94.
		Mean mile-age worked.	Earnings.		Mean mile-age worked.	Earnings.							
			TOTAL.	Per mile open per week.		TOTAL.	Per mile open per week.						
State lines worked by Companies.	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
<i>Standard gauge—</i>													
East Indian	580	1,634	9,71,385	594	1,634	11,12,810	681	3,80,57,433	3,99,50,976	9,91,543	...		
Bengal-Nagpur	140	831	1,33,860	161	803	1,36,595	161	43,63,005	40,91,999	3,06,394	...		
Indian Midland	129	752	1,12,503	150	752	1,33,883	185	39,05,021	39,46,169	40,548	...		
Berhampore Extension	80	21	1,886	90	21	1,335	64	78,132	79,780	1,048	...		
<i>Metre gauge—</i>													
Rajputana-Malwa (a)	258	1,695	5,25,151	310	1,699	5,13,510	302	1,74,50,824	1,74,95,565	44,741	...		
South Indian	139	1,043	1,37,278	132	1,043	1,09,420	105	63,34,669	63,01,437	26,708	...		
Southern Mahratta (b)	87	1,107	98,021	89	1,163	1,04,088	89	30,22,306	47,11,372	10,89,064	...		
Bengal and North-Western (c)	137	756	1,13,045	150	756	1,07,300	142	41,55,435	40,57,648	...	97,587		
Rohilkund and Kumaon (Lucknow-Bareilly section)	66	215	17,265	80	223	22,132	99	5,32,193	5,03,994	31,801	...		
Patanpur-Deesa . . . . .	...	...	...	...	16	710	44	...	(d) 5,553	8,853	...
TOTAL	243	8,054	21,10,394	262	8,170	22,48,773	275	7,94,22,220	8,18,67,993	24,45,773	...		
State lines worked by the State.													
<i>Standard gauge—</i>													
North Western (state) (e)	201	2,511	5,46,284	218	2,509	5,77,280	230	2,01,85,044	2,36,04,068	34,19,024	...		
Oudh and Rohilkund (state)	235	692	1,81,531	262	740	1,97,037	260	66,15,973	68,33,786	2,17,813	...		
Eastern Bengal (state) (including metre and 2' 6" gauge)	292	777	2,23,972	288	813	2,55,540	314	98,12,978	1,02,78,554	4,65,676	...		
Bengal Central (f)	120	125	15,000	125	125	15,400	123	6,20,040	6,25,766	5,836	...		
East Coast (state) . . . . .	...	...	...	...	266	12,750	70	...	4,82,404	4,82,404	...
<i>Metre gauge—</i>													
Burma (state)	194	715	1,57,086	220	730	1,29,940	178	52,06,694	45,56,632	...	6,50,062		
<i>Special gauges—</i>													
Jorhat (state provincial)	46	28	882	32	28	916	33	56,038	59,324	3,286	...		
Cherra-Companyganj (state provincial)	47	8	446	56	8	487	61	14,823	17,661	2,838	...		
TOTAL	217	4,856	11,25,807	232	5,219	11,95,350	229	4,25,11,490	4,64,58,325	39,46,835	...		
Lines worked by Guaranteed Companies.													
<i>Standard gauge—</i>													
Great Indian Peninsula (g)	513	1,490	8,77,656	589	1,490	9,21,151	618	3,06,39,014	2,97,16,426	...	9,22,588		
Bombay, Baroda and Central India	605	401	2,86,384	621	461	2,99,000	649	1,12,07,711	1,17,37,546	4,09,835	...		
Madras	220	840	1,92,789	230	840	1,59,500	190	77,90,533	83,22,707	5,32,234	...		
TOTAL	442	2,791	13,56,829	480	2,791	13,79,971	494	4,90,97,255	4,97,76,739	79,481	...		
TOTAL (GUARANTEED AND STATE)	271	15,701	45,93,013	293	10,180	48,24,094	298	17,16,30,968	17,81,03,057	64,72,089	...		
Assisted Companies.													
<i>Standard gauge—</i>													
Delhi-Umballa-Kalka	132	161	19,902	124	161	24,727	154	8,85,709	9,97,891	1,12,182	...		
Tarapur	252	22	5,893	268	22	6,093	277	2,40,973	2,21,804	...	3,169		
<i>Metre gauge—</i>													
Rohilkund and Kumaon (Company's section)	115	67	5,493	82	67	8,800	131	3,53,433	3,76,969	23,536	...		
Dibru-Sadiya	123	78	8,971	115	78	8,854	114	4,02,501	4,19,321	16,820	...		
TOTAL	135	328	40,259	123	328	48,483	148	18,06,616	20,15,985	1,47,369	...		
Lines owned by native states and worked by other agencies.													
<i>Standard gauge—</i>													
The Nizam's guaranteed state	151	333	57,369	172	333	52,015	156	21,04,270	21,44,222	39,952	...		
The Gaekwar's Petlad	96	13	1,066	82	13	1,010	78	50,235	48,158	...	2,077		
Rajpura-Bhatinda	92	108	10,180	94	108	9,550	85	4,19,102	4,97,134	77,972	...		
<i>Metre gauge—</i>													
Southern Mahratta (Mysore section) (h)	94	331	31,852	96	362	26,836	74	11,91,436	14,08,528	2,17,090	...		
The Gaekwar's Mohand	59	93	6,197	67	93	8,130	87	2,07,959	2,60,059	52,700	...		
Kolhapur	67	29	2,421	83	29	1,291	45	75,399	90,990	15,591	...		
<i>Special gauge—</i>													
The Gaekwar's Dabhoi	68	72	4,547	63	72	4,020	56	1,94,994	1,90,296	...	4,694		
TOTAL	107	979	1,13,632	116	1,010	1,02,858	102	42,43,457	40,39,959	3,96,532	...		
Lines owned and worked by native states.													
<i>Metre gauge—</i>													
Bhavnagar-Gondal-Junagarh-Porbandar	102	334	39,969	120	334	38,233	114	12,98,091	15,54,302	2,56,301	...		
Jaisalmer-Rajkot . . . . .	...	...	...	...	46	2,585	56	...	(i) 1,00,724	1,00,724	...
Jodhpur-Bikaner	60	291	19,937	69	364	24,800	68	7,32,014	7,18,474	...	13,540		
<i>Special gauge—</i>													
Morvi	65	94	5,922	63	94	7,078	75	2,53,617	2,62,550	8,933	...		
TOTAL	80	719	65,828	92	838	72,696	87	22,53,722	20,42,140	3,58,418	...		
GRAND TOTAL	251	17,727	48,12,749	271	18,356	50,48,131	275	18,00,20,763	18,74,01,171	73,74,408	...		

(a) Includes the Godhra-Rutiam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst the state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Total receipts from 8th November 1893 to 20th January 1894.

(e) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(f) Although for convenience classed amongst the state railways, this line is the property of the Bengal Central Railway Company.

(g) Includes the Wardha Coal, Dhond-Manmad, Khangaon, and Amravati railways.

(h) Includes the Bangalore-Nanjangud and the Bangalore-Mysore frontier sections.

(i) Total receipts from 12th April 1893 to 20th January 1894.

CALCUTTA,

The 2nd February 1894.

F. B. HEBBERT,

Under Secretary.

Printed and published for the GOVERNMENT OF INDIA, *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING
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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 6.] CALCUTTA, SATURDAY, FEBRUARY 10, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 6th February, 1894.

No. 39.—Mr. P. G. Melitus, C.I.E., of the Indian Civil Service, Deputy Secretary to the Government of India in the Home Department, is appointed to officiate as Secretary to the Chief Commissioner of Assam, during the absence, on furlough, of Mr. F. C. Daukes, C.I.E., or until further orders.

No. 40.—Mr. L. M. Thornton, of the Indian Civil Service, is appointed to officiate as Deputy Secretary to the Government of India in the Home Department, during the absence, on deputation, of Mr. P. G. Melitus, C.I.E., or until further orders.

The 9th February, 1894.

No. 49.—His Excellency the Viceroy and Governor General has been pleased to make the following appointment on His Excellency's Personal Staff, with effect from the 27th January, 1894:—

Colonel Sir John Charles Ardagh, K.C.I.E C.B., to be Private Secretary.

MEDICAL.

The 6th February, 1894.

No. 78.—His Excellency the Viceroy and Governor General has been pleased to make the following appointments on His Excellency's Personal Staff, with effect from the 27th January, 1894:—

To be Surgeon.

Surgeon-Lieutenant-Colonel B. Franklin, Indian Medical Service.

To be Honorary Assistant Surgeons.

Assistant Surgeon Dinobundoo Dutt, Bengal.

Assistant Surgeon Doyal Chunder Shome, M.B., Bengal.

Assistant Surgeon Iyasawmy Pillai, Rao Bahadur, Madras.

Assistant Surgeon E. McKenzie, Bombay.

Assistant Surgeon Dosabhai Pestonji, Khan Bahadur, Bombay.

Assistant Surgeon Chetan Shah, Khan Bahadur, Punjab.

Assistant Surgeon Mehr Chand, Rai Bahadur, Punjab.

POLICE.

The 8th February, 1894.

No. 63.—The services of the undermentioned officers are placed at the disposal of the

Chief Commissioner of Burma for employment as Assistant Commandants in the Burma Military Police :—

Captain H. E. Whiffin, I.S.C., 13th Bengal Lancers.

Lieutenant J. L. Orr, I.S.C., 1st Lancers, Hyderabad Contingent.

ECCLESIASTICAL.

The 9th February, 1894.

No. 34.—The services of the Reverend J. Henderson, Chaplain, Church of Scotland, Bombay (Ecclesiastical) Establishment, are replaced at the disposal of the Government of Bombay.

C. J. LYALL,

Secretary to the Government of India.

FOREIGN DEPARTMENT.**NOTIFICATIONS.**

Fort William, the 6th February, 1894.

No. 432-I.—Whereas the Governor-General in Council has power and jurisdiction within the Civil and Military Station of Bangalore; In exercise of such power and jurisdiction, and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to apply to the Civil and Military Station of Bangalore, the provisions of Act XII of 1891 (the repealing and amending Act) so far as they may be applicable, and so far as they repeal or amend any enactments for the time being applied to that place.

The 8th February, 1894.

No. 217-G. — Lieutenant S. A. Cooke, Indian Staff Corps, Officiating Squadron Officer, 2nd

No. 302-E.—The following is published for general information :—

Regulations regarding Trade, Communication, and Pasturage to be appended to the Sikkim-Tibet Convention of 1890.

I.—A trade-mart shall be established at Yatung on the Tibetan side of the frontier, and shall be open to all British subjects for purposes of trade from the first day of May 1894. The Government of India shall be free to send officers to reside at Yatung to watch the conditions of British trade at that mart.

II.—British subjects trading at Yatung shall be at liberty to travel freely to and fro between the frontier and Yatung, to reside at Yatung, and to rent houses and godowns for their own accommodation and the storage of their goods. The Chinese Government undertake that suitable buildings for the above purposes shall be provided for British subjects, and also that a special and fitting residence shall be provided for the officer or officers appointed by the Government of India under Regulation I to reside at Yatung. British subjects shall be at liberty to sell their goods to whomsoever they please, to purchase native commodities in kind or in money, to hire transport of any kind, and in general to conduct their business transactions in conformity with local usage, and without any vexatious restrictions. Such British subjects shall receive efficient protection for their persons and property. At Lang-jo and Ta-chun, between the frontier and Yatung, where rest-houses have been built by the Tibetan authorities, British subjects can break their journey in consideration of a daily rent.

Regiment, Central India Horse, is granted leave to Bombay and Poona, for two months, to study the Native languages, with effect from the 1st February, 1894, or date of departure:

No. 223-G.—Lieutenant-Colonel D. Robertson, Indian Staff Corps, Political Agent of the 1st (Additional 1st) class, and Political Agent in Baghelkhand and Superintendent of the Rewa State, is appointed to be a Resident of the 2nd class and Resident at Gwalior, with effect from the date of assuming charge, *vice* Colonel E. S. Reynolds, Indian Staff Corps, whose services are replaced at the disposal of the Military Department.

The 9th February, 1894.

No. 226-G.—Surgeon-Lieutenant-Colonel A. F. Dobson, M.B., Indian Medical Service (Madras), Residency Surgeon, Bangalore, is granted privilege leave, for three months, with effect from the 5th March, 1894, or the subsequent date on which he may avail himself of the leave.

III.—Import and export trade in the following articles—

arms, ammunition, military stores, salt, liquors, and intoxicating or narcotic drugs, may at the option of either Government be entirely prohibited, or permitted only on such conditions as either Government on their own side may think fit to impose.

IV.—Goods, other than goods of the descriptions enumerated in Regulation III, entering Tibet from British India, across the Sikkim-Tibet frontier, or *vice versa*, whatever their origin, shall be exempt from duty for a period of five years commencing from the date of the opening of Yatung to trade; but after the expiration of this term, if found desirable, a tariff may be mutually agreed upon and enforced.

Indian tea may be imported into Tibet at a rate of duty not exceeding that at which Chinese tea is imported into England, but trade in Indian tea shall not be engaged in during the five years for which other commodities are exempt.

V.—All goods on arrival at Yatung, whether from British India or from Tibet, must be reported at the Customs Station there for examination, and the report must give full particulars of the description, quantity, and value of the goods.

VI.—In the event of trade disputes arising between British and Chinese or Tibetan subjects in Tibet, they shall be enquired into and settled in personal conference by the Political Officer for Sikkim and the Chinese Frontier Officer. The object of personal conference being to ascertain facts and do justice; where there is a divergence of views the law of the country to which the defendant belongs shall guide.

VII.—Despatches from the Government of India to the Chinese Imperial Resident in Tibet shall be handed over by the Political Officer for Sikkim to the Chinese Frontier Officer, who will forward them by special courier.

Despatches from the Chinese Imperial Resident in Tibet to the Government of India will be handed over by the Chinese Frontier Officer to the Political Officer for Sikkim, who will forward them as quickly as possible.

VIII.—Despatches between the Chinese and Indian officials must be treated with due respect, and couriers will be assisted in passing to and fro by the officers of each Government.

IX.—After the expiration of one year from the date of the opening of Yatung, such Tibetans as continue to graze their cattle in Sikkim will be subject to such Regulations as the British Government may from time to time enact for the general conduct of grazing in Sikkim. Due notice will be given of such Regulations.

GENERAL ARTICLES.

I.—In the event of disagreement between the Political Officer for Sikkim and the Chinese Frontier Officer, each official shall report the matter to his immediate superior, who, in turn, if a settlement is not arrived at between them, shall refer such matter to their respective Governments for disposal.

II.—After the lapse of five years from the date on which these Regulations shall come into force, and on six months' notice given by either party, these Regulations shall be subject to revision by Commissioners appointed on both sides for this purpose who shall be empowered to decide on and adopt such amendments and extensions as experience shall prove to be desirable.

III.—It having been stipulated that Joint Commissioners should be appointed by the British and Chinese Governments under the seven article of the Sikkim-Tibet Convention to meet and discuss, with a view to the final settlement of the questions reserved under articles 4, 5 and 6 of the said Convention; and the Commissioners thus appointed having met and discussed the questions referred to, namely, Trade Communication and Pasturage, have been further appointed to sign the agreement in nine Regulations and three general articles now arrived at, and to declare that the said nine Regulations and the three general articles form part of the Convention itself.

In witness whereof the respective Commissioners have hereto subscribed their names.

Done in quadruplicate at Darjeeling this 5th day of December, in the year one thousand eight hundred and ninety-three, corresponding with the Chinese date the 28th day of the 10th moon of the 19th year of Kuang Hsü.

Signed :—

SEAL.

HO CHANG-JUNG,
JAMES H. HART,
Chinese Commissioners.

Signed :—

SEAL

A. W. PAUL,
British Commissioner.

No. 456-I.—The Governor-General in Council is pleased to declare :—

- (1) that the town fund tax which was imposed within the limits of the Yeotmal Civil Station under the authority of the Notification of the Government of India in the Home Department, No. 52, dated the 10th April 1884, shall continue to be levied within these limits by the Yeotmal Civil Municipality, as from the 27th day of February 1893, the date on which the said Station was constituted a Municipality, until a new tax shall have been

imposed in substitution for it under the provisions of section 41 of the Berar Municipal Law, 1886, or until the 31st day of March 1894, whichever period shall first expire, and

- (2) that all sums of money hitherto received by the said Municipality for or on account of the said tax shall be deemed to have been lawfully received.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

PAPER CURRENCY.

Calcutta, the 8th February, 1894.

No. 755-A.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st January, 1894, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

CIRCLES OF ISSUE.	Whole Amount of Notes in circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
				<i>R</i>
Calcutta	12,42,80,315	3,32,43,567	.	3,32,43,567
Allahabad	1,33,10,770	3,14,09,615	.	3,14,09,615
Lahore	1,63,62,885	2,68,95,225	.	2,68,95,225
Bombay	11,04,26,410	7,18,56,643	.	7,18,56,643
Kurrachee	63,23,965	42,40,675	.	42,40,675
Madras	2,76,17,975	2,64,35,165	.	2,64,35,165
Calicut	16,97,820	13,13,510	.	13,13,510
Rangoon	51,38,980	2,97,64,700	.	2,97,64,700
TOTAL	30,51,59,100	22,51,59,100	.	22,51,59,100

NET TOTAL . 22,51,59,100

Price paid for Government Securities of the nominal value of RS.15,95,000 held under Section 19 of the Act . 8,00,00,000

GRAND TOTAL . 30,51,59,100

LEAVE AND APPOINTMENTS.

The 7th February, 1894.

No. 685-P.—Mr. C. Stewart-Wilson, Officiating Post Master General, Bengal, is granted privilege leave for three months, with effect from 1st March, 1894, and the following appointments are sanctioned :—

Mr. G. J. Hynes, Deputy Director General of the Post Office of India, to act as Post Master General, Bengal ;

Mr. G. Barton-Groves, 1st Assistant Director General, to act in the 2nd grade of Post Masters General and as Deputy Director General ;

Mr. E. C. O'Brien, 2nd Assistant Director General, to act as 1st Assistant Director General ;

Mr. E. A. Doran, 3rd Assistant Director General, to act as 2nd Assistant Director General ; and

Mr. C. Allsop, Superintendent of Post Offices, to act as 3rd Assistant Director General.

The 9th February, 1894.

No. 775-P.—The following promotions of officers of the Account Department during the month of January, 1894, are notified :—

With effect from 20th January, 1894.

Mr. F. D. Gordon to officiate in class V, and

Mr. C. W. C. Carson to officiate in class VI, of the Enrolled List.

No. 661 P.

RESOLUTION.

Calcutta, the 6th February 1894.

Read—

Resolution in this Department, No. 3624 A., dated 18th August 1893, regarding the grant of exchange compensation allowance to European and Eurasian officers of Government not domiciled in India.

RESOLUTION.—The Resolution of the 18th August 1893 applies only to officers whose salary is chargeable to General Revenues. Exchange compensa-

tion allowance is therefore not admissible under that Resolution to Government officers in foreign service.

As regards Government officers in foreign service, the Government of India, so far as they are concerned, agree to the grant of exchange compensation allowance under the restrictions and rules of the Resolution last quoted. But as the allowances will not be payable by the Government of India but by the Foreign employer, the claim in each case must, subject to any conditions imposed by statute, or by trust provisions, be decided, in the case of foreign service of the first kind, by the orders of the employer to whom the officer's services have been lent, and in the case of service of the second and third kinds, with the consent of the controlling authority of the funds to which the allowance will be chargeable.

In cases in which exchange compensation allowance is granted to an officer in foreign service of the first kind, as defined in Article 802 of the Civil Service Regulations, the allowance should be calculated on "assumed pay" as defined in Article 808 of those Regulations. In other cases, it should be calculated on the actual sanctioned salary of the officer.

ORDER.—Ordered, that this Resolution be communicated to the several Departments of the Government of India, to all Local Governments and Administrations, to all Heads of Departments subordinate to the Finance Department; to the Comptroller and Auditor General; and to all Accountants General and Comptrollers.

Ordered also, that the Resolution be published in the *Gazette of India*.

J. F. FINLAY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 9th February, 1894.

APPOINTMENTS.

MEDICAL DEPARTMENT.

No. 124.—Brigade-Surgeon Lieutenant-Colonel J. C. G. Carmichael, M.D., Indian Medical Service, Bengal Establishment, is granted the temporary rank of Surgeon-Colonel, with effect from the 22nd January, 1894, whilst officiating as Principal Medical Officer, Presidency District, consequent on the retirement of Surgeon-Colonel G. C. Chesnaye, Principal Medical Officer, Lahore District.

MILITARY ACCOUNTS DEPARTMENT.

No. 125.—With the sanction of the Right Hon'ble the Secretary of State for India, the tenure of the appointment of Lieutenant-Colonel C. F. Thomas, General List, Infantry, as Controller of Military Accounts, is extended for a period of two years, with effect from the 20th March, 1894.

No. 126.—The tenure of the appointment of Colonel M. A. Rowlandson Indian Staff Corps, as Controller of Military Accounts, is extended to the 10th September, 1894.

STAFF CORPS.

No. 127.—Second-Lieutenant Philip Frederick Pocock, Liverpool Regiment, officiating Wing Officer, 19th Bombay Infantry, having completed eighteen months' probationary service, is admitted to the Indian Staff Corps, with effect from the 6th July, 1892, subject to confirmation by the Secretary of State for India.

Second-Lieutenant Pocock will rank as Lieutenant in the Indian Staff Corps from the above date, subject to Her Majesty's approval.

No. 128.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officers of the Unattached List are admitted to the Indian Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Second-Lieutenants—

Edwin Christian Corbyn, attached to the 18th Bengal Lancers—27th December, 1893.

Bernard Maynard Lucas Brodhurst, attached to the 11th Bengal Infantry—1st January, 1894.

John Henry Keith Stewart, attached to the 39th (The Gharwal Rifle) Regiment of Bengal Infantry—28th December, 1893.

Sheridan Knowles Brownlow Rice, attached to the 35th (Sikh) Regiment of Bengal Infantry—26th December, 1893.

CANTONMENTS.**TAXATION.**

No. 129.—Under the powers conferred by Section 25 of the Cantonments Act (XIII of 1889), the Governor General in Council is pleased to extend to the Murree Cantonment section 143, sub-section (1), clauses (a) and (b) of the Punjab Municipal Act (XX of 1891).

FURLOUGH AND LEAVE.

No. 130.—The undermentioned officers are granted furlough out of India :—

Captain (Local Major) S. C. F. Peile, Indian Staff Corps, Commissariat-Transport Department, Inspector-General of Police, Burma, (p. a.) for nine months, under rule I of the regulations of 1875.

Surgeon-Lieutenant-Colonel D. Wilkie, M.B., statistical officer to the Government of India in the Sanitary and Medical Departments, (p. a.) for one year, under rule IX of the regulations of 1868.

No. 131.—The undermentioned officer is granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty :—

Captain F. A. Blyth, Indian Staff Corps, Squadron Commander, 10th (The Duke of Cambridge's Own) Regiment of Bengal Lancers, for one year. Pension service—19th year commenced 11th February, 1893.

No. 132.—The undermentioned officers are granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Lieutenant A. C. McCrea, Indian Staff Corps, Wing Officer, 37th (Dogra) Regiment of Bengal Infantry, for one year. Pension service—8th year commenced 19th January, 1894.

Lieutenant G. N. Baker, Indian Staff Corps, for nine months. Pension service—6th year commenced 19th September, 1893.

No. 133.—Lieutenant G. S. Cartwright, Royal Engineers, Assistant Engineer, 1st grade, temporary Executive Engineer, 4th grade, Military Works Department, is granted leave out of India (p. a.) for one year, under the leave rules applicable to regimental officers of the British army serving in India.

No. 134.—Colonel V. Rivaz, Indian Staff Corps, Commandant, 37th (Dogra) Regiment of Bengal Infantry, is permitted to reside out of India under article 738 (a), Army Regulations, India, vol. I, part I, on vacating the command of his regiment. Pension service—35th year commenced 19th June, 1893.

No. 135.—Sub-Conductor C. Edwards, Supervisor, 2nd grade, Military Works Department, was on leave in India (m. c.) from the 11th to the 29th September and from the 3rd to the 31st

October, 1893, inclusive, under article 920-F., Army Regulations, India, vol. I, part I.

PROMOTIONS.**COLONEL'S ALLOWANCE.**

No. 136.—Colonel Elborough Martin Woodcock, Indian Staff Corps, is admitted to the colonel's allowance, with effect from the 4th February, 1894.

COMMISSARIAT-TRANSPORT DEPARTMENT.*Madras.*

No. 137.—Sergeants C. Napier and M. T. Lynch, to be Sub-Conductors, with effect from the 15th and 17th May, 1893, respectively, *vice* Sub-Conductors J. Shepherd and S. Margate, remanded to regimental duty.

(This cancels G. G. O. No. 1043 of 1893.)

ORDNANCE DEPARTMENT.*Bengal.*

No. 138.—Honorary Lieutenant and Deputy Assistant Commissary George Bailey to be Assistant Commissary;

Conductor Thomas Todd, to be Deputy Assistant Commissary, and to have the honorary rank of Lieutenant, subject to Her Majesty's approval;

Sub-Conductor William Tosdevia to be Conductor;

Store-Sergeant Thomas Freeman to be Sub-Conductor;—

with effect from the 1st January, 1894, *vice* Honorary Lieutenant and Assistant Commissary Thomas Cuerdon, retired.

No. 139.—Sub-Conductor Willie Creswell Link, clerk in the Office of the Inspector-General of Ordnance, Eastern Circle, Bengal, to be Conductor, *seconded*; and Sub-Conductor Frank William Robertson to be Conductor, with effect from the 23rd January, 1894, *vice* Conductor A. Suggate, transferred to the pension establishment.

RETIREMENTS.

No. 140.—Lieutenant C. H. Peterson, Indian Staff Corps, Wing Officer, 33rd (Punjabi Mahomedan) Regiment of Bengal Infantry, has been transferred by the Secretary of State for India to temporary half-pay, with effect from the 4th March, 1894, subject to Her Majesty's approval.

VOLUNTEER CORPS.**APPOINTMENTS.**

No. 141.—*Surma Valley Light Horse*—

James Blyth Veitch, Gentleman, to be Second-Lieutenant, with effect from the 31st March, 1893, *vice* Wilson, deceased.

Frederick Chandos Henniker, Gentleman, to be Second-Lieutenant, with effect from the 1st April, 1893, *vice* Brown-Constable, promoted.

No. 142.—*Midland Railway Volunteer Rifles*—

George Henry Clarkson and Edward William Greenshields, Gentlemen, to be Second-Lieutenants, to complete the establishment.

PROMOTIONS.

No. 143.—*Surma Valley Light Horse*—

Second-Lieutenant Henry Alexander Brown-Constable to be Lieutenant, with effect from the 1st April, 1893, *vice* Walker, promoted.

Second-Lieutenant Charles Samuel Walliker, to be Lieutenant, with effect from the 5th June, 1893, *vice* Grant, deceased.

No. 144.—*Oudh Volunteer Rifle Corps*—

Second-Lieutenant Duncan Colvin Baillie to be Lieutenant, *vice* Muirhead, transferred to the supernumerary list.

RESIGNATIONS.

No. 145.—*East Indian Railway Volunteer Rifle Corps*—

Honorary Surgeon R. A. S. Chard resigns his commission.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 5.—The undermentioned officer is granted leave to proceed out of India on private affairs, under the leave rules contained in Marine Circular No. 7, dated the 26th April, 1892; the specified period to count from the date of being struck off duty:—

Mr. D. J. Taylor, Engineer, Royal Indian Marine, for one year.

No. 6.—The undermentioned officers are granted leave to proceed out of India on medical certificate, under the leave rules contained in Marine Circular No. 7, dated the 26th April, 1892; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Lieutenants K. V. Bacon and N. F. J. Wilson, Royal Indian Marine, for one year.

E. H. H. COLLEN,

Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 9th February, 1894.

Under Clause 53 of the Regulations appended to the Regimental Debts Act of 1893, it is notified that a report of the death of the under-mentioned commissioned officer, on the date specified, was received in the Military Department between the 20th January and the 9th February, 1894:—

Corps.	Rank and Name.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
Indian Staff Corps . . .	Captain C. Chamier . . .	4th February, 1894 .	Aurangabad.		

Statement of Deposits on account of Estates between the 13th January and the 9th February, 1894.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
Anthony Brabazon Charles Godsell Crawford.	2nd Lieutenant	1st Battalion, Devonshire Regiment.	3rd June, 1893	Intestate .	R s. p. 20 0 0		

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 3rd February, 1894.

No. 54.—It is hereby notified for information that the Right Honourable the Secretary of State

for India has, in Despatch No. 107 Ry. of the 7th December, 1893, accorded sanction to an estimate, amounting to Rs. 2,00,85,470, of the cost of constructing the Mushkaf-Bolan State Railway, 58·75 miles in length.

No. 55.—Second-Lieutenant Alec Gardiner, Royal Engineer, is appointed to the Public Works Department, as an Assistant Engineer,

3rd grade, and posted to State Railways. His services are placed at the disposal of the Director General of Railways.

The 7th February, 1894.

No. 56.—Mr. G. A. G. Shawe, Executive Engineer, 1st grade, Bengal, is permitted to retire from the service of Government under the provisions of Public Works Department Resolution No. 2873-G., dated the 2nd November, 1893,

with effect from the forenoon of the 30th January, 1894.

No. 57.—Mr. A. L. Wright, Accountant, 2nd grade, and Officiating Deputy Examiner of Accounts, Class II, attached to the Office of the Examiner of Public Works Accounts, Bombay, is permanently appointed to the Superior Accounts Branch as Assistant Examiner, 1st grade, with temporary rank as Deputy Examiner of Accounts, Class II (new classification), with effect from the 1st January, 1894.

No. 58.—The following is published for general information:—

No. 43 I.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.
Irrigation.

Calcutta, the 5th February, 1894.

Revenue Report of Irrigation Works in the Punjab for 1892-93.

Read—

Letter No. 1690 I., dated 30th November 1893, from the Government of the Punjab forwarding the Revenue Report of Irrigation Works in the Punjab for 1892-93, and Resolution by that Government reviewing the Report.

OBSERVATIONS.—The Capital outlay incurred during and up to the end of 1892-93 is shown in the following statement under the financial heads of account:—

	Number of works.	DURING THE YEAR 1892-93.							Total direct and indirect to end of 1892-93.
		Works.	Establishment.	Tools and Plant.	Suspense Account.	Total direct charges.	Indirect charges.	Total direct and indirect charges.	
		1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR WORKS.									
Protective Irrigation Works (Account head 85)	1	880	17	—15	—2,172	—1,790	825	—965	36,12,788
Irrigation Works not charged against Revenue (Account head 49)	7*	19,88,500	4,24,643	50,585	2,00,084	26,68,812	39,211	27,08,023	6,61,90,198
MINOR WORKS AND NAVIGATION.									
Works of which Capital and Revenue Accounts are kept (Account head 48)	4	62,388	12,128	17	—2,331	72,602	2,786	75,388	20,19,992†
TOTAL	12	20,51,268	4,37,188	50,587	1,95,581	27,34,624	42,772	27,77,396	7,18,22,976

* The Sirsa Branch being treated as a portion of the Western Jumna Canal.

† Includes Capital outlay on Madhopur workshops.

2. The total outlay during the year was Rs. 27,77,396 being less by Rs. 19,09,998 than the total outlay during 1891-92, the difference being caused principally by the decreased expenditure on the Chenab Canal.

On the Chenab Canal, the Capital outlay was Rs. 15,57,983. The principal outlay against the original estimate was on strengthening the Protection

Works on the right flank of the Weir at Khanki and on completing distributary systems. On the Chenab Canal Extension Project, for which sanction was received in August 1892, good progress was made in widening the Main Line and on the construction of the Jhang and Bhawani Branches and works in connection therewith.

On the Bari Doab Canal, the Capital outlay during the year was Rs. 2,1,324, principally on constructing and remodelling distributaries.

On the Sirhind Canal, there was a Capital outlay from Imperial Funds of Rs. 1,60,246, principally on works which were in progress at the time of closing the construction estimate. Under contributions there was a Capital outlay on works of Rs. 3,697, but there were credits under Tools and Plant, Suspense, and Receipts on Capital Account amounting to Rs. 24,877, so that the net result was a reduction of Capital outlay by Rs. 21,180.

On the Western Jumna Canal, excluding the Sirsa Branch, there was a Capital outlay of Rs. 1,01,926, incurred principally on Drainage Works and Distributaries. The Drainage Works, as noted in paragraph 21 of Chief Engineer's report, have had an excellent effect and are practically completed.

On the Sirsa Branch of the Western Jumna Canal, Rs. 6,36,372 from Imperial Funds and Rs. 2,49,083 contributed by the Patiala State were expended on the Capital Account. Two out of the three sections into which the project is divided have been practically completed, and the whole of the construction work is expected to be finished before the end of 1894-95.

3. The following statement shows the mileage of main canal and distributaries in operation at the close of the year under review : —

	COMPLETED.	
	Miles of canals.	Miles of distributaries.
MAJOR WORKS.		
Protective Irrigation Works	22	140
Irrigation Works not charged against Revenue	1,265	5,423
MINOR WORKS.		
Of which Capital and Revenue Accounts are kept	1,870	203
Of which only Revenue Accounts are kept	829	453
TOTAL	3,986	6,219

The length of navigable channel was 386 miles.

In addition to the above, there are in the Native States 223 miles of completed canal, of which 46 are navigable, and 1,940 miles of completed distributaries.

During the year the length of canal has been increased by 83 miles, and of distributaries by 252 miles, all in British territory.

4. The financial results of the canals in operation are exhibited in the following statement :—

Canal.	Total direct and indirect Capital outlay to end of 1892-93.	GROSS REVENUE COLLECTED.			WORKING EXPENSES.			Net Revenue.	Percentage of net Revenue on Capital outlay.
		Irrigation Revenue.	Miscellaneous receipts.	Total.	Direct.	Indirect.	Total.		
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MAJOR WORKS.									
35—Protective Irrigation Works—									
Swat River Canal	36,12,788	2,81,706	7,479	2,89,185	93,839	7,413	1,01,252	1,87,933	5.20
49—Irrigation Works not charged against revenue—									
Western Jumna	1,13,44,154	10,68,861	88,464	11,57,325	4,76,985	29,529	5,06,514	6,50,811	5.74
Bari Doab	1,66,99,454	22,70,018	1,58,381	24,28,402	6,72,895	41,701	7,14,596	17,13,806	10.26
Sirhind	2,37,92,298	23,35,576	94,086	24,29,662	6,54,185	44,790	6,98,975	17,30,687	7.27
Chenab	1,08,18,500	2,04,455	4,047	2,08,502	2,53,255	16,519	2,69,774	—61,272	...
Lower Sohag and Para	6,99,927	78,211	6,251	84,462	88,607	4,906	93,513	—9,051	...
Sidhnai	9,67,110	2,10,949	662	2,11,611	62,320	4,687	67,007	1,44,604	14.95
Total Major Works, 1892-93	6,79,34,171	64,49,776	3,59,373	68,09,149	23,02,086	1,49,545	24,51,631	43,57,518	6.41
Total for 1891-92	6,58,68,745	56,51,882	3,89,108	60,40,990	21,24,182	1,27,756	22,51,938	37,89,052	5.75
MINOR WORKS.									
43—Works of which Capital and Revenue Accounts are kept—									
Upper Sutlej	6,41,240	2,17,682	17,375	2,35,057	1,24,301	7,024	1,31,325	1,03,732	16.18
Lower Sutlej and Chenab	1,10,102	3,24,457	1,76,836	5,01,293	2,92,473	11,561	3,04,034	1,97,259	179.16
Indus Inundation	7,07,635	1,53,308	96,182	2,49,490	2,12,847	10,540	2,23,387	26,103	3.69
Shahpur Inundation	1,36,867	66,322	839	67,161	27,420	1,104	28,524	38,637	28.23
Total of Minor Works, 1892-93	15,95,844	7,61,769	2,91,232	10,53,001	6,57,041	30,229	6,87,270	3,65,731	22.92
Total for 1891-92	15,20,506	6,84,472	3,73,473	10,57,945	6,57,791	30,059	6,87,850	3,70,095	24.34
Works of which only Revenue Accounts are kept—									
Muzaffargarh, 1892-93	...	2,62,366	1,31,753	3,94,119	2,05,855	7,594	2,13,449	1,80,670	...
Muzaffargarh, 1891-92	...	2,61,542	1,61,390	4,22,932	2,27,540	6,207	2,33,747	1,89,186	...
GRAND TOTAL, 1892-93	6,95,30,015	74,73,011	7,82,358	82,55,269	31,64,982	1,87,368	33,52,350	49,08,919	6.79†
GRAND TOTAL, 1891-92	6,73,89,251	65,97,896	9,23,971	75,21,867	30,09,513	1,64,022	31,73,535	43,48,332	6.17†

* Refunds deducted from Revenue.

† These percentages of net Revenue on Capital outlay do not include Muzaffargarh Canal.

5. The net Revenue for the whole Province is higher by Rs. 5,55,587 than it was in 1891-92, and the percentage on Capital outlay has risen from 6.17 to 6.79.

The Major Works show an increase in net revenue of Rs. 5,69,466, while the Minor Works show a decrease of Rs. 4,364, which, together with a decrease of net Revenue on the Muzaffargarh Canal of Rs. 8,515, accounts for the net increase over the whole Province.

Under Major Works, the Bari Doab and Sirhind Canals show a large increase in net Revenue, while there is a large decrease on the Western Jumna Canal owing to the areas irrigated in the Rabi of 1891-92 and the Kharif of 1892-93 having been smaller than usual.

This year the Swat River Canal gives a return of 5.20 per cent. of net Revenue on Capital outlay, but from paragraph 12 of the Chief Engineer's report there appear to be grounds for apprehension that the country irrigated by this canal may soon become waterlogged if the increase of area irrigated be not checked, and a detailed statement of his views is awaited by the Local Government.

The only Major Works which failed to meet their working expenses were the Chenab and the Lower Sohag and Para Canals. The Chenab Canal cannot yet be expected to pay its way, and the Chief Engineer in paragraph 139 of his report states that there is every reason to hope that the Lower Sohag and Para Canal will give large returns in the near future.

Under Minor Works, the Upper Sutlej and the Shahpur Canals show a satisfactory increase of net Revenue over last year, and the Indus Canal returns, though lower than those of last year, which were abnormally high owing to the recovery of arrears of collections, show an improvement on the figures of former years.

The net Revenue of the Lower Sultej and Chenab Canals is about the average of ordinary years, while that of the Muzaffargarh Canals is slightly below it.

6. The net Revenue of the Major Works in operation exceeded the interest charges by Rs. 17,91,956, and at the close of the year the balance of net Revenue over interest charges for the whole Province amounted to 241 $\frac{3}{4}$ lakhs, of rupees.

7. The area irrigated during the year and the irrigation revenue assessed thereon are shown in the following statement :—

Canal.	AREA IRRIGATED.		ASSESSMENT, 1892-93.							RATE PER ACRE IRRIGATED.		
	1892-93.	1891-92.	Occupier's rate.	Owner's rate.	Share of land revenue.	Sale proceeds of waste or other lands benefited.	Water advantage rate.	Gross assessed revenue, excluding miscellaneous.	Assessment, 1891-92.	1892-93.	1891-92.	
	1	2	3	4	5	6	7	8	9	10	11	12
	Acres	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Swat River	104,723	99,350	2,62,371	...	...	...	...	2,62,371	2,49,845	2.50	2.51	
Western Jumna, including Sirsa Branch	256,298	335,350	6,98,983	2,79,973	...	...	...	9,78,956	12,55,614	3.82	3.74	
Bari Doab	567,896	592,785	20,02,510	1,18,886	...	...	...	21,21,396	20,43,726	3.73	3.44	
Sirhind	412,791	685,610	13,36,367	...	...	...	...	13,36,367	22,34,735	3.24	3.26	
Chenab	167,197	35,524	2,04,305	87,984	...	17,518	...	3,49,807	80,409	2.22	2.26	
Lower Sohag and Para	70,129	56,908	90,224	...	...	...	...	90,224	63,691	1.28	1.12	
Sidhnai	151,838	157,514	3,09,740	...	...	...	...	3,09,740	2,42,847	2.04	1.54	
Upper Sutlej	210,048	185,374	24,664	...	1,84,065	...	35,564	2,45,190	1,93,248	1.17	1.07	
Lower Sutlej and Chenab	371,033	368,683	173	...	3,24,310	...	...	3,24,483	3,23,099	0.87	0.87	
Indus	206,576	217,890	34,289	...	1,33,308	...	...	1,87,597	1,49,853	0.91	0.69	
Shahpur	29,577	28,292	64,687	...	7,123	...	...	71,810	56,355	2.43	1.99	
Muzaffargarh	311,225	304,056	...	...	2,62,428	...	...	2,62,428	2,61,597	0.84	0.86	
TOTAL	2,840,381	3,067,336	51,18,313	4,36,843	9,32,134	17,518	35,564	65,40,372	71,61,013	2.23	2.33	

8. The total area irrigated, though less by 218,005 acres than last year, is the second largest area on record.

The rainfall during the winter was abnormally great, and in most parts of the Province enabled crops to be brought to maturity without the aid of canal water.

The rate per acre for the whole Province has again fallen below that of the previous year; it is higher on most of the Minor Works, while on four of the Major Works it is higher, and lower on the remainder.

9. The areas of kharif and rabi crops were as follows :—

	Kharif. Acres.	Rabi. Acres.
Perennial Canals	651,124	817,781
Inundation „	637,694	712,732
TOTAL	1,318,818	1,530,513

Compared with last year the kharif irrigated area has increased and is the largest for the past five years. The rabi irrigation on the other hand has decreased largely on the perennial canals and slightly on the inundation canals. The cause of the decrease on the perennial canals is the abnormal winter rainfall.

10. The following table shows the irrigated areas of the principal crops for the last two years :—

	1892-93. Acres.	1891-92. Acres.
Sugarcane	72,902	91,238
Rice	170,282	184,637
Jowar	177,758	157,146
Maize	122,235	114,879
Wheat	957,635	1,120,982
Cotton	216,599	188,072

The decrease under sugarcane occurred on the Western Jumna Canal and is due to the low supply of water in the Jumna River in April and May 1892.

The decrease under rice is attributed to a similar cause.

The increase under jowar and maize is due to these crops having been sown to take the place of crops which could not be sown earlier owing to short supplies during the early kharif.

The decrease in wheat is due to the abnormally heavy winter rains.

Cotton, which suffered greatly last year from the attacks of locusts, has somewhat recovered.

The value of the crops irrigated is estimated at 826 lakhs of rupees.

11. Details of the discharges and water duty of the perennial canals, together with the minimum discharges of the rivers from which their supplies are drawn, are given in the following table :—

CANAL.	MINIMUM DISCHARGE OF RIVER.	MAXIMUM DISCHARGE OF CANAL AS DESIGNED.	MAXIMUM DISCHARGE OF CANAL DURING YEAR.	AVERAGE DISCHARGE AT HEAD.		ACRES IRRIGATED PER CUBIC FOOT OF AVERAGE DISCHARGE.	
	Cubic feet per second.	Cubic feet per second.	Cubic feet per second.	Kharif.	Rabi.	Kharif.	Rabi.
				Cubic feet per second.			
1	2	3	4	5	6	7	8
Swat River	2,039	700	657	630	500	56	139
Western Jumna	3,521	4,000	3,321	2,008	1,501	77	72
Bari Doab	2,091	8,000	4,045	3,620	2,764	66	119
Sirhind	4,366	6,000	6,041	2,730*	2,575	63	93
Chenab	5,763	8,000	2,000	1,553	1,135	54	65

Excluding Native States Branches.

The minimum river discharges are, with the exception of the Swat River, higher than last year. The kharif duties are generally about the average of the last five years, while the rabi duties are all low. Supply exceeded demand during the greater part of the winter, and the rabi duties therefore do not compare favourably with those of seasons in which the contrary was the case.

The duty on the Chenab Canal is expected to improve as the area under irrigation increases.

12. On the Native States Branches of the Sirhind Canal the irrigation is still below the area which would have been obtained on British Branches from similar volumes of water. The proportion obtained remains as it was last year, *viz.*, 58 per cent., and the Chief Engineer, in paragraph 109 of his report, mentions that it would almost seem as if we should have to be content with an area only three-fifths of what would be irrigated did the States work up to the British standard.

13. The following table shows the working of the Native States Branches :—

STATE.	Capital outlay.	Gross revenue collected less refunds.	Working Expenses.	Net Revenue.	Percentage on Capital Outlay.	Water-rates assessed.	Area irrigated.	Water-rates assessed per acre.	Working Expenses per acre.
	Rs.	Rs.	Rs.	Rs.		Rs.	Acres.	Rs.	Rs.
Patiala	1,14,34,606	6,84,520	3,59,437	3,25,083	2·84	3,72,571	114,859	3·23	3·12
Nabha	12,42,999	48,227	37,380	10,847	0·87	41,314	11,540	3·65	3·24
Jhind	10,87,242	32,882	37,252	—4,370	...	28,662	7,874	3·64	4·73
TOTAL, 1892-93	1,37,64,847	7,65,629	4,34,069	3,31,560	2·41	4,42,547	134,273	3·29	3·23
TOTAL, 1891-92	1,37,86,027	7,63,746	3,95,599	3,68,147	2·67	7,25,881	224,446	3·23	1·76

The figures for the year under review are far from satisfactory. The percentage on Capital outlay, which in Patiala is 2·84 as compared with 2·78 for last year, has in Nabha fallen from 2·30 to 0·87, and in Jhind there was a loss equivalent to 0·40 per cent. on the Capital as against a profit of 1·89 per cent. in the previous year. The working expenses per acre are also very high, being Rs. 3·23 per acre as against Rs. 1·76 in 1891-92.

The value of the crops irrigated during the year from the Native State Branches is estimated at Rs. 39,68,512.

14. The working expenses of the different canals are shown below :—

		1892-93.					1891-92
Canals.		Works.	Establishment.	Tools and Plant.	Indirect charges.	Total.	Total.
1		2	3	4	5	6	
	<i>Major Works.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PERENNIAL.	35—Protective Irrigation Works—						
	Swat River Canal.	39,944	52,949	946	7,413	1,01,252	1,02,054
	9—Irrigation Works not charged against Revenue—						
	Western Jumna Canal	2,56,052	2,10,738	10,195	29,529	5,06,514	5,08,431
	Bari Doab Canal	3,69,421	2,97,671	5,803	41,701	7,14,596	7,66,603
	Sirhind Canal (British portion)	3,26,681	3,19,927	7,577	44,790	6,98,975	5,82,995
	Chenab Canal	1,32,526	1,17,991	2,738	16,519	2,69,774	1,10,141
	Lower Sohag and Para Canal	53,555	35,041	11	4,908	93,513	84,199
	Sidhnai Canal	28,252	33,488	585	4,687	67,007	97,515
	Total Major works	12,06,431	10,67,800	27,855	1,48,545	24,51,631	22,51,438
	Per acre irrigated . . . . .	...	...	...	...	1·42	1·15
IRRIGATION.	<i>Minor Works.</i>						
	43—Works for which Capital and Revenue Accounts are kept—						
	Upper Sutlej Canals	72,763	50,171	1,367	7,024	1,31,325	1,15,598
	Lower Sutlej and Chenab Canals	2,03,255	87,422	1,796	11,561	3,04,034	2,96,984
	Indus Canals	1,40,390	69,799	2,658	10,540	2,23,387	2,18,733
	Shahpur Canals	19,530	7,887	3	1,104	28,524	26,535
	Works for which only Revenue Accounts are kept—						
	Muzaffargarh Canals	1,50,187	55,568	100	7,394	2,13,449	2,33,747
	Total Minor Works	5,86,125	2,70,847	5,924	37,823	9,00,719	9,21,597
	Per acre irrigated . . . . .	...	...	...	...	0·79	0·88

The total working expenses are more by nearly two lakhs of rupees than last year, the increase being due almost entirely to additional expenditure on the Sirhind and the Chenab Canals. In the latter case the increase is due to the expansion in length of irrigating channels and area irrigated, and in the former case it occurs largely under establishment and is due to the decreased capital expenditure.

The rate per acre irrigated has risen in the case of the Major Works on account of the smaller area irrigated.

15. The following are the details of the charges for establishment:—

	Revenue management.	Maintenance.	Total.	Percentage.
	Rs.	Rs.	Rs.	
Direction	82,106	80,448	1,62,554	12·14
Executive	6,55,930	2,79,523	9,35,453	69·83
Medical . . . . .	...	11,571	11,571	0·87
Collection	2,27,915	...	2,27,915	17·03
Navigation	1,154	...	1,154	0·08
TOTAL .	9,67,105	3,71,542	13,38,647	100·00

The share of direction charged to revenue is higher than in 1891-92 because of the smaller capital outlay.

16. The working expenses on Major Works amounted to 36 per cent. of the gross revenue realised as against 37·2 per cent. last year.

17. The following are some of the principal works charged against the Revenue Account:—

On the Swat River Canal.—Increasing the capacity of two drainage inlets.

On the Western Jumna Canal.—Regulating apparatus for Tajewala Dam, constructing Kachrauli Drain, wire rope suspension bridge on Hansi Branch, renewing with cast-iron grooves eight bays of the Tajawala undersluices.

On the Bari Doab Canal.—Building quarters for the regulating establishment at Madhopur, remodelling and constructing distributaries.

On the Sirhind Canal.—Alterations below Chupki and Akhalgarh Falls for facilitating navigation, construction of four ferries and a discharge run on Abohar Branch, minor head gates and gearing for Ludianah Division.

On Chenab Canal.—Four rest-houses for Ziladars and a workshop at Salar.

On the Indus Inundation Canals.—Reconstruction of head regulator of the Baja Branch of Manka Canal, addition to the head regulator Shoria Canal and construction of Gajani Branch and Western Distributaries, constructing Fauja and Borwala reclamation bunds.

18. The navigation receipts and charges are shown in the margin. The

	Receipts. Rs.	Charges. Rs.
Western Jumna Canal .	85,869	12,274
Sirhind Canal (including Native States Branches)	9,192	13,115
Total	45,061	25,389

increase in traffic which followed on the revision of rates for rafting mentioned in paragraph 19 of last year's review has not been maintained: it yet remains to be seen whether the decrease which has occurred in the year under review will prove to be merely temporary.

The net profit on navigation operations amounted to only Rs. 19,672 during the year.

19. The receipts on account of water power amounted to Rs. 1,51,101 as compared with Rs. 1,65,377 in 1891-92. The decrease is due to the longer closures of canals owing to slackness of demand.

20. On the Lower Sutlej and Chenab Canals, and the Muzaffargarh Canals the value of "chher" labour and the sums contributed from the Zar-i-nagha funds are included in miscellaneous receipts.

On the Lower Sutlej and Chenab Canals 638,598 labourers were called out, and of these 455,880 were actually present. After allowing for 36,326, whose absence was sanctioned, the total number of absentees was 176,392 or a percentage of 26·37 as against 32·13 of last year. Fines amounting to Rs. 94,994 were inflicted.

The value of "chher" labour, as shown in the administrative accounts, was Rs. 92,021, but in paragraph 201 of the Chief Engineer's report it is stated that the correct value is Rs. 1,50,720, the error having arisen from the full value of the labour not having been reported.

The error does not affect the balance of expenditure and receipts as the assumed value of "chher" labour is shown on both sides of the account. Contributions from the Zar-i-nagha fund amounted to Rs. 81,611.

On the Muzaffargarh Canals the numbers of labourers were—

Called out	494,074
Present	437,309
Absent with sanction	17,249
Absent without sanction	45,258

Fines for absence amounted to Rs. 26,217.

The value of "chher" labour was Rs. 1,12,514, and Rs. 18,756 were contributed from the Zar-i-nagha fund.

The Zar-i-nagha funds on the Lower Sutlej and Chenab Canals and the Mozaffargarh Canals show credit balances of Rs. 1,10,126 and Rs. 62,202 respectively.

21. The year opened with an unrealised demand of Rs. 67,260, after deducting Rs. 756 as detained at foot of table IIIC, and closed with an unrealised balance of Rs. 88,818. The demands during the year amounted to Rs. 61,22,593, and the collections to Rs. 61,01,035.

22. Two new points of interest are noted in the Resolution by the Local Government, *viz.*:—

(1) The results of the checks applied to the measurements of the irrigated area. Paragraphs 42, 72, 106 and 134 of the Chief Engineer's report deal with this subject, and the results are considered to be on the whole exceedingly satisfactory.

(2) The time spent on tour by Divisional and Sub-divisional Officers. The former Officers were away from head-quarters on tour during 182 days or half the year on the average, and the latter were on tour an average of 246 days or two-thirds of the year.

23. The report reached the Government of India on the 4th December, the date prescribed for its submission being the 15th November. It has, as usual, been prepared with great care, and is illustrated by excellent maps and diagrams. The results set forth in it are once more satisfactory, and the Government of India have much pleasure in endorsing the praise accorded by the Honourable the Lieutenant Governor to Colonel Ottley and Mr. Higham in paragraph 22 of the Resolution by the Local Government.

ORDER.—Ordered, that copies of this Review and of the Report, and the Resolution by the Punjab Government, be forwarded to the Revenue and Agricultural Department for information.

Ordered also, that copies of the Review be forwarded to the Government of the Punjab for information and guidance, and that copies of this Review and of the Report and Resolution by the Punjab Government, be forwarded to the Local Governments and Administrations in the Public Works Department noted in the margin, for information.

The Governments of Madras, Bombay, Bengal, and the North-Western Provinces and Oudh, in the Public Works Department

The Chief Commissioners of the Central Provinces, Burma, and Coorg.

The Residents at Hyderabad and Mysore.

The Agents to the Governor General in Central India, Rajputana, and Baluchistan.

Ordered further, that this Review be published in the *Gazette of India*, and that copies of this Review and of the Report and Resolution by the Punjab Government be forwarded to Her Majesty's Secretary of State for India.

The 8th February, 1894.

No. 59.—Rai Sahib Jagdis Rai, Assistant Engineer, 2nd grade, Burma, has been permitted to retire from the service of Government under the provisions of Government of India, Public Works Department, Resolution No. 2873-G., dated 2nd November, 1893, with effect from the afternoon of the 1st February, 1894.

No. 60.—Mr. F. G. Heaven, Examiner of Accounts, attached to the Office of the Government Examiner of Accounts, East Indian Railway Company, is appointed to officiate as Government Examiner of Accounts, Bengal and North-Western Railway Company.

No. 61.—Mr. H. Humfress, Assistant Engineer, 1st grade, is permanently transferred from Local Administrations to State Railways, and his services are placed at the disposal of the Director General of Railways for employment on the Mushkaf-Bolan State Railway.

No. 62.—The services of Mr. A. L. Webb, Executive Engineer, 3rd grade, North-Western

Provinces and Oudh, have been placed at the disposal of the Egyptian Government, with effect from the forenoon of the 21st January, 1894.

The 9th February, 1894.

No. 63.—Mr. H. G. S. Savory, Executive Engineer, 3rd grade, State Railways, is appointed to officiate as Assistant Secretary to the Government of India in the Public Works Department, during the absence, on privilege leave, of Mr. L. G. Prickett, or until further orders.

No. 64.—Mr. C. W. Odling, Chief Engineer and Secretary to the Government of Bengal, Irrigation Branch, is appointed to officiate as Chief Engineer and Secretary to that Government in the Buildings and Roads and Railway Branches, in addition to his own duties, during the absence, on privilege leave, of Mr. F. J. Johnstone, with effect from 7th February, 1894.

Mr. J. H. Toogood, Executive Engineer, 1st grade, Bengal, is appointed to officiate as a Superintending Engineer, with effect from 7th February, 1894.

No. 65.—The following is published for general information:—

No. 463 G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Application of the special terms of retirement offered in Public Works Department Resolution No. 2873 G., dated 2nd November, 1893, to officers appointed before 1874 and promoted to Assistant Engineer, 2nd grade, in that and subsequent years; and extension to the 1st May 1894 of the period within which applications to retire may be made.

Calcutta, the 9th February 1894.

Read—

Government of India Public Works Department, Resolution No. 2873 G., dated 2nd November 1893.

Read also—

Telegram to Secretary of State, No. 259 G., dated 24th January 1894.

„ from Secretary of State, dated the 6th February 1894.

RESOLUTION.—Under clause (IV), sub-clause (1) of Public Works Department

* Published in the *Gazette of India* dated 4th November 1893. ment Resolution* No. 2873 G., dated 2nd November 1893, Civil Engineers in the

Public Works Department who had completed 15 years total service, or more, on the 2nd November 1893, and desire to retire from the service on the special terms offered in that Resolution, were required to submit their applica-

on, or before, the 1st February 1894. Since the date of that Resolution, the case of officers who joined the service prior to 1874, but only attained the rank of and grade Assistant Engineer in or after that year, has been submitted to the Secretary of State, and His Lordship has now permitted their inclusion in the list of officers eligible to retire under the special terms. The Government of India are accordingly pleased to extend the period for the submission of applications to the 1st May 1894, inclusive.

ORDER.—Ordered that the above Resolution be communicated to the Local Governments and Administrations and Officers noted on the margin for information and guidance, and that it be published in Part I of the *Gazette of India*,

The Governments of Madras and Bombay, Public Works Department, General and Railway Branches.
 The Governments of Bengal, the North-Western Provinces and Oudh and the Punjab.
 The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
 The Resident at Hyderabad.
 The Agents to the Governor General for Rajputana, Central India and Baluchistan.
 The Accountant General, Public Works Department.
 The Director General of Railways.
 The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, Lucknow and Assam.

F. L. O'CALLAGHAN,

Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 10, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 4th November, 1893.

From the 18th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 11th November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,
Publisher, Gazette of India.

No. 1766.—Account of Revenue and Expenditure of the Government of India for the first

	REVENUE.	Estimates, 1893-94.	April 1892 to Oct. 1892.	April 1893 to Oct. 1893.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		Rx.	Rx.	Rx.	Rx.	Rx.
I	Land Revenue*	25,972,800	9,488,100	9,629,700	141,600	...
II	Opium	7,316,200	5,021,500	3,961,200	...	1,060,300
III	Salt	8,587,800	4,814,700	4,605,700	...	209,000
IV	Stamps	4,434,100	2,532,600	2,683,500	150,900	...
V	Excise	5,145,900	2,945,600	3,058,600	113,000	...
VI	Provincial Rates	3,707,100	1,578,800	1,609,800	31,000	...
VII	Customs	1,665,200	791,700	826,200	34,500	...
VIII	Assessed Taxes	1,687,200	1,024,400	1,046,800	22,400	...
IX	Forest	1,588,800	776,300	809,000	32,700	...
X	Registration	429,300	262,000	269,200	7,200	...
XI	Tributes from Native States	771,700	282,800	274,900	...	7,900
XII	Interest	861,100	467,400	495,400	28,000	...
XIII	Post Office	1,538,800	858,800	896,200	37,400	...
XIV	Telegraph	942,500	483,500	506,600	23,100	...
XV	Mint	230,500	159,900	165,900	6,000	...
XVI	Law and Justice { Courts of Law	377,200	219,900	224,800	4,900	...
	{ Jails	312,300	128,200	146,800	18,600	...
XVII	Police	370,800	201,400	219,900	18,500	...
XVIII	Marine	212,600	93,000	87,900	...	5,100
XIX	Education	211,700	111,400	116,500	5,100	...
XX	Medical	63,000	30,100	30,100	...	...
XXI	Scientific and other Minor Departments	84,100	46,900	52,700	5,800	...
XXII	Receipts in aid of Superannuation, etc.	187,500	100,100	99,600	...	500
XXIII	Stationery and Printing	82,800	34,600	35,000	400	...
XXIV	Exchange	180,000	...	...	...	...
XXV	Miscellaneous	369,200	157,200	174,200	17,000	...
XXVI	State Railways (Gross Receipts)	16,291,200	8,694,500	9,306,000	611,500	...
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,235,000	1,875,700	2,204,800	329,100	...
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	23,600	18,400	18,600	200	...
XXIX	Irrigation Major Works: Direct Receipts	1,323,700	836,400	655,800	...	180,600
XXX	Irrigation Minor Works and Navigation	198,400	93,000	105,700	12,700	...
XXXI	Military Works	42,700	24,400	27,600	3,200	...
XXXII	Civil Works	534,200	270,600	291,800	21,200	...
XXXIII	Army: Effective	651,000	383,400	374,200	...	9,200
	„ Non-effective	60,900	34,700	38,000	3,300	...
		89,690,900	44,842,000	45,048,700	206,700	...
	England, including Army, Public Works, etc. £	193,500	114,100	98,100	...	16,000
	Exchange added to Revenue Rx.	121,300	66,700	60,400	...	6,300
	GRAND TOTAL	90,005,700	45,022,800	45,207,200	184,400	...

* Includes Land Revenue due to Irrigation, which cannot be separated in the Monthly Accounts.

THE TREASURY ;

Calcutta, the 7th February 1894.

seven months of the year 1893-94 as compared with the corresponding period of 1892-93.

	EXPENDITURE.	Estimates, 1893-94.	April 1892 to Oct. 1892.	April 1893 to Oct. 1893.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		Rx.	Rx.	Rx.	Rx.	Rx.
1	Refunds and Drawbacks	224,900	135,900	150,100	14,200	...
2	Assignments and Compensations	1,477,900	551,400	523,400	...	28,000
3	Land Revenue	4,111,300	2,121,100	2,206,600	85,500	...
4	Opium (including Cost of Production)	2,253,900	1,415,100	1,682,700	267,600	...
5	Salt (do. do.)	509,800	307,200	308,600	1,400	...
6	Stamps	90,600	51,000	54,600	2,700	...
7	Excise	208,800	75,800	76,600	800	...
8	Provincial Rates	53,500	31,600	32,400	800	...
9	Customs	144,500	80,100	81,600	1,500	...
10	Assessed Taxes	32,400	17,400	17,700	300	...
11	Forest	988,700	417,300	430,700	13,400	...
12	Registration	222,000	126,200	134,400	8,200	...
13	Interest on Ordinary Debt*	4,109,600	2,367,900	2,317,000	...	50,900
14	Do. on other Obligations	549,900	55,000	63,700	8,700	...
15	Post Office	1,427,400	748,100	767,300	19,200	...
16	Telegraph	681,000	331,800	363,800	32,000	...
17	Mint	93,000	55,100	45,400	...	9,700
18	General Administration	1,478,600	827,100	861,800	34,700	...
19	Law and Justice { Courts of Law	2,900,500	1,640,900	1,725,100	84,200	...
	{ Jails	933,500	521,600	526,400	4,800	...
20	Police	3,959,500	2,162,500	2,168,600	6,100	...
21	Marine (including River Navigation)	487,900	259,000	196,500	...	62,500
22	Education	1,513,000	743,900	764,400	20,500	...
23	Ecclesiastical	171,000	96,000	98,400	2,400	...
24	Medical	937,800	512,100	533,400	21,300	...
25	Political	800,100	426,000	455,700	29,700	...
26	Scientific and other Minor Departments	407,700	314,400	283,200	...	31,200
27	Territorial and Political Pensions	490,800	286,100	273,800	...	12,300
28	Civil Furlough and Absence Allowances	900	400	600	200	...
29	Superannuation Allowances and Pensions	888,600	505,400	525,800	20,400	...
30	Stationery and Printing	546,800	329,600	355,700	26,100	...
31	Miscellaneous	201,500	132,900	149,300	16,400	...
32	Famine Relief	40,500	54,000	100	...	53,900
33	Construction of Protective Railways	1,054,300	769,600	606,100	...	163,500
34	Construction of Protective Irrigation Works	65,000	35,000	29,800	...	5,200
35	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	75,100	100,200	46,400	...	53,800
36	State Railways (Working Expenses)	8,087,500	4,372,800	4,603,400	230,600	...
37	Interest on Capital deposited by Companies	32,000	9,300	9,900	600	...
38	Guaranteed Companies (Surplus Profits, Land and Supervision)	53,000	521,900	478,400	...	43,500
39	Interest	562,800	1,500	1,100	...	400
40	Subsidized Companies (Land, etc.)	28,400	14,500	14,800	300	...
41	Miscellaneous Railway Expenditure	107,500	46,900	47,600	94,500	...
42	Irrigation Major Works (Working Expenses)	776,100	438,800	434,300	...	4,500
43	" Minor Works and Navigation	915,000	584,300	480,000	...	103,700
44	Military Works	1,184,700	497,300	512,400	15,100	...
45	Civil Works	4,747,100	2,039,400	1,944,400	...	95,000
46	Army: Effective	14,750,200	8,247,700	8,560,700	313,000	...
47	" Non-effective	943,300	603,700	618,800	15,100	...
	Special Defence Works	252,700	129,700	84,700	...	45,000
	England, including Army, Public Works, Guaranteed Interest, etc. £	66,572,300	36,019,600	36,648,600	629,000	...
	Exchange charged as Expenditure Rx.	15,843,800	9,682,400	9,653,000	...	29,400
		9,935,900	5,659,100	5,943,600	284,500	...
	Deduct—Provincial Deficits	92,352,000	51,361,100	52,245,200	884,100	...
		751,200	106,500	93,100	13,400	...
		91,600,800	51,254,600	52,152,100	897,500	...
	Expenditure not charged to Revenue—					
	Capital Outlay on Railways and Irrigation Works—					
	In India—					
48	State Railways	925,900	886,200	1,440,700	554,500	...
49	Irrigation Works	735,700	218,200	288,400	70,300	...
	In England—					
48	State Railways £	1,151,800	577,300	408,000	...	169,300
49	Irrigation Works £	8,800	1,800	5,200	3,400	...
50	Capital Charge involved in Redemption of Liabilities . . . . .	...	...	...	...	...
	Exchange on Expenditure not charged to Revenue Rx.	727,800	338,500	254,400	...	84,100
		3,550,000	2,022,000	2,396,700	374,700	...
	GRAND TOTAL	95,150,800	53,276,600	54,548,800	1,272,200	...

* Includes Interest on Debt incurred for Capital Expenditure on Railways and Irrigation Works, which cannot be separated in the Monthly Accounts.

H. G. COWIE,
Dy. Comptroller-General.

STEPHEN JACOB,
Comptroller-General.

GOVERNMENT OF INDIA,
DEPARTMENT OF REVENUE AND AGRICULTURE.

PATENTS.

NOTIFICATIONS.

Calcutta, the 8th February 1894.

No. 285 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, during the week ending 3rd February 1894, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888:—

No. 29 of 1894.—R. R. Giles, Engineer, of No. 3, Gas Street, Calcutta, for an attachment or covering for protecting the tyres of Bicycles, Tricycles, and other vehicles.

No. 30 of 1894.—Joseph Henry Johnson, Mechanical Engineer, and Managing Proprietor of the Pioneer Lockworks and General Metal Foundry, Aligarh, North-Western Provinces, India, for an improved Padlock shackle.

No. 31 of 1894.—Edward Herbert Stone, Civil Engineer, residing at Waltair, in the Madras Presidency, British India, for improvements in securing Flanged Rails to Metal Sleepers or Bearing Plates.

No. 32 of 1894.—George Mitchell, Engineer, of 47, Victoria Street, Westminster, London, England, for improvements in Presses for the expression of Oil or other Liquids from substances containing the same.

No. 33 of 1894.—Will Frank Cox, Engineer, 67, Dhurumtolla Street, Calcutta, for the working of Punkahs which are in general use at the present time, independent of manual assistance after being wound up, and to be styled "Victor

Duplex Automatic Punkah Machine."

No. 34 of 1894.—Edmund Charrington, of 5, Broad Street, Avenue, in the City of London, England, Engineer, for improvements in rollers for reciprocating rods such as those which work railway Points or Signals, and the like.

No. 35 of 1894.—Messrs. Barber & Co., of 39, Bentinck Street, Calcutta, for a novel advertising punkah to be called Barber & Co.'s Patent Advertising Punkah.

No. 36 of 1894.—Alfred Francis Bilderbeck Gomess, of 24, Alfred Place, West, South Kensington, in the County of London, England, Chemist, for a new and improved process for the treatment of textile vegetable fibres.

No. 37 of 1894.—John Ballin, of 25A, Dalhousie Square, Calcutta, Engineer, for improvements in the method or means of effectually and speedily salting and preserving the flesh of animals as joints or pieces of Beef, Pork, Mutton, Venison, etc., as well as all animal matter, as hides, skins, or bones, etc.

No. 286 P.—Specifications of the under-mentioned inventions have been filed under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, in the Imperial Secretariat Buildings, Government Place, West, Calcutta, upon payment of a fee of one rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 53 of 1893.—William Samuel Dobbs, of No. 7, Neulinggasse, Vienna, Austria, Engineer, for improvements in furnace grates. (Filed 11th January 1894.)

No. 128 of 1893.—William Evarts Richards, Patent Agent of 203, Broadway, in the City, County and State of New York, United States of America, for supports for the shelves of book-cases and the like. (Filed 11th January 1894.)

No. 177 of 1893.—Henry Carr Goodell, Manager of the Goodell California fruit line, of Atchison, County of Atchison, State of Kansas, United States of America, and William Evarts Richards, Patent Agent of 203, Broadway, City, County and State of New York, United States of America, for improvements in non-conducting coverings to be applied to the exterior of boilers, steam and

hot-air pipes, and similar surfaces. (Filed 11th January 1894.)

No. 198 of 1893.—Josef Cathrein, of the Reform Hotel, Innsbruck, Tyrol, Empire of Austria, Hotel Proprietor, for improvements in Door Locks. (Filed 11th January 1894.)

No. 214 of 1893.—Martin Wanner, of 405, Kent Street, Denver Arapation Co., Colorado, Metallurgist and Chemist, for improved process of Refrigeration and improved Refrigerating Apparatus. (Filed 11th January 1894.)

No. 215 of 1893.—Martin Wanner, of 405, Kent Road, Denver Arapation Co., Colorado, Metallurgist and Chemist, for improvements in the process of Refrigeration and Refrigerating Apparatus. (Filed 11th January 1894.)

No. 287 P.—The fee prescribed in Schedule 4 of Act V of 1888 has been paid for the continuance of exclusive privilege, during the period 7th March 1894 to 6th March 1895, in respect of the under-mentioned invention :—

No. 277 of 1893.—John Howard Ross and Edward Elijah Atkins, both of 171, Hockley Hill, Birmingham, in the County of Warwick, England, Lamp Manufacturers, for improvements in overhead oil lamps.

No. 288 P.—Whereas the inventors of the under-mentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) [or within the further time allowed under section 8, sub-section (4) of the said Act] the fee hereinafter mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act,

the exclusive privilege of making, selling, and using the said inventions in British India and of authorising others so to do has ceased :—

No. 15 of 1889.—A. Muirhead's invention for improvements relating to electric telegraphs. (Specification filed 31st October 1889.)

No. 142 of 1889.—The Universal Water Power Company's invention for improvements in or connected with water-wheels and paddle-wheels. (Specification filed 31st October 1889.)

No. 161 of 1889.—W. A. Lambert's invention for a Punkah

Working Apparatus. (Specification filed 29th October 1889.)

No. 182 of 1889.—A. S. Tomkins' invention for improvements in portable beds or stretchers. (Specification filed 31st October 1889.)

No. 237 of 1889.—J. M. Brosius' invention for improvements in spring-driven sewing machines. (Specification filed 31st October 1889.)

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of Rs 50 for each of the said inventions.

NOTICES.

Applications and all communications relating to the Inventions and Designs Act, 1888, should be placed under cover addressed "Secretary to the Government of India, Revenue and Agricultural Department (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, is open for the transaction of business on all days (except Sundays and Gazetted Holidays) from 11 A.M. to 4 P.M.

Applications for the registration of Trade Marks as "Designs" under Part II of the "Inventions and Designs Act (V of 1888)" are frequently received in the Office of the Secretary appointed under the said Act. It is hereby notified for general information that the Government of India are advised that Trade Marks are not "Designs" within the meaning of the said Act, and, therefore, are not capable of such registration.

G. W. FORREST,

*Secy. under the Inventions and
Designs Act, 1888.*

ADMINISTRATOR GENERAL OF BENGAL.

Notice of Death sent to the Administrator General of Bengal under Section 64 of Act II of 1874.

Name of deceased.	Place of death.	Date of death.	By whom and when death reported.	REMARKS.
Mr. Joseph Albert Pollybank.	Rawalpindi . .	3rd January, 1894 .	District Judge, Rawalpindi, 6th January, 1894.	Will left. The deceased was an Engine-driver, North-Western Railway.. No application for probate.
Mr. Earnest George Gilliam.	England . . .	26th November, 1893 .	District Judge, Rungpur, 13th January, 1894.	Will left. The deceased was employed in the New Tarai Association, Panigbattee. No application for probate.
Mr. R. D. Farrell .	Nagpur . . .	28th November, 1893 .	Deputy Commissioner, Nagpur, 11th January, 1894.	Intestate. The deceased was a civil pensioner. No application for letters of administration.
„ H. Nelson . .	Kindat, Upper Chindwin.	13th June, 1893 .	Deputy Commissioner, Upper Chindwin, 29th December, 1893.	No will found. The deceased was an Inspector of Police. No application for letters of administration.
„ P. Bentabole .	On way to Thagna in Segaying Sub-Division, Upper Chindwin District.	13th October, 1893 .	Ditto, ditto.	No will found. The deceased was Assistant Superintendent of Police, Segaying Sub-Division. No application for letters of administration.
„ W. Taylor .	On board the Steamer Chashmere while anchored at Taspur Ghat.	5th January, 1894 .	Judge of the Assam Valley District, 13th January, 1894.	No will found. The deceased was an Engineer. No application for letters of administration.
„ E. Murphy . .	Ghaziपुर . . .	27th November, 1893 .	District Judge, Ghaziपुर, 18th January, 1894.	No will left. The deceased was Post Master, Ghaziपुर. No application for letters of administration.
Dr. R. T. Darwin .	Rangoon Hospital .	9th December, 1893 .	District Judge, Mergui, 1st January, 1894.	No will found. The deceased was a Civil Surgeon. No application for letters of administration.

F. COLLIS-SANDES,
Offg. Administrator General of Bengal.

ADMINISTRATOR GENERAL'S OFFICE,
7, COUNCIL HOUSE STREET,
CALCUTTA;
The 9th February, 1894.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 6th February, 1894.

LIABILITIES.				R	a.	p.	ASSETS.				R	a	p.	
Capital paid up	.	.	.	2,08,90,000	0	0	Government Securities	.	.	.	51,09,312	0	0	
							Other authorized Investments	.	.	.	50,61,171	0	0	
Reserve Fund	.	.	.	56,00,000	0	0	Loans on Government and other authorized Securities	.	.	.	1,75,29,756	5	5	
	R	a.	p.				Accounts of Credit on Government and other authorized Securities	.	.	.	1,13,08,902	5	10	
Public Deposits at Head Office	75,74,634	12	5	} 1,75,08,729	8	7	Bills discounted and purchased	.	.	.	2,59,51,348	11	0	
Public Deposits at Branches	99,34,094	12	2				Balances with other Banks	.	.	.	45,281	6	7	
							Bullion	.	.	.	1,496	15	1	
Other Deposits at Head Office and Branches	.	.	.	4,64,44,457	4	9	Dead Stock	.	.	.	12,86,648	11	1	
Bank Post Bills, etc.	.	.	.	9,14,060	0	9	Stamps	.	.	.	9,026	3	6	
Sundries	.	.	.	22,34,220	11	11	Sundries	.	.	.	18,11,053	14	10	
											6,81,13,997	9	4	
							Cash and Currency Notes at Head Office	70,39,694	14	3	} 2,45,87,470	0	8	
							Cash and Currency Notes at Branches	1,75,47,775	2	5				
	RUPES			9,27,01,467	10	0					RUPES	9,27,01,467	10	0

BANK OF BENGAL,
Calcutta, the 8th February, 1894.

F. T. LEWIS,
Chief Accountant.

By order of the Directors,
W. D. CRUICKSHANK.
Secretary and Treasurer.

**Rate for Demand Loans 9 per cent.
Percentage 35·6.**

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 5th February, 1894.

No. 32.—Offices reported opened and closed during January, 1894 :—

Name of Office.	Where situated.	Date.	REMARKS.
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Government Telegraph Offices.

		1894.	
Anand	Gujarat	16th Jan.	Opened.
Bairagnia Camp*	Bihar	3rd "	Closed.
Bangalore Ulsoor.	Mysore	13th "	Opened.
Changail	Assam	11th "	Closed.
Chittagong Chak Bazar.	Eastern Bengal	1st "	Opened.
Donabyu	Burma	22nd "	Ditto.
Isvarganj	Eastern Bengal	1st "	Ditto.
Jainshar	Ditto	1st "	Ditto.
Lahore Congress Camp.	Punjab	4th "	Closed.
Madna	Assam	15th "	Opened.
Mohpani	Central Provinces	9th "	Ditto.
Namli	North-East Frontier.	27th "	Closed.
Navsari	Gujarat	21st "	Opened.
Parauna	North-Western Provinces.	1st "	Ditto.
Pollachi	Madras	4th "	Ditto.
Pwer	Punjab	5th "	Ditto.
Pwer	Ditto	26th "	Closed.
Raghunathganj	Bengal	7th "	Opened.
Ramsai Hat	Ditto	25th "	Ditto.
Sairong	Assam	12th "	Ditto.
Sikaw	North-East Frontier.	15th "	Ditto.
Silcuri	Assam	15th "	Ditto.
Sirhaul Camp†	Punjab	1st "	Ditto.
Sirhaul Camp†	Ditto	25th "	Closed.
Tret	Ditto	9th "	Opened.
Udamalpet	Madras	17th "	Ditto.
Waingmau	North-East Frontier.	27th "	Ditto.

Name of Office		Where situated.	Date.	REMARKS.
<i>Railway Telegraph Offices.</i>				
Bairagnia	.	Bengal North-Western Railway.	1894. 12th Jan.	Opened.
Lower Ghat, garh.	Steamer Dibru-	Assam-Bihar Railway.	8th "	Ditto.

* Camp Office, His Excellency the Commander-in-Chief's tour.

† Camp of Exercise.

NOTE.—The following alterations in the names of offices have been reported during the month:—

Kurram changed to Parachinar.
Cawnpore Mills changed to Cawnpore West.

W. F. MELHUISE,

*Director, Traffic Branch,
for Director-General of Telegraphs.*

SURVEY OF INDIA DEPARTMENT.

NOTIFICATION.

Calcutta, the 7th February, 1894.

No. 5.—Mr. H. Haward, Head Photographic Assistant of the Photo-Litho. Office, is granted furlough for one year, under Article 371 of the Civil Service Regulations, with effect from the 26th instant, or the subsequent date on which he may avail himself of the same.

H. R. THUILLIER, Colonel, R.E.,

Surveyor-General of India.

SURVEY OF INDIA DEPARTMENT.

SUPPLY OF PRINTED MAPS.

The following Rules are published in supersession of those published in Part II of the "Gazette of India" of the 4th March 1893. Special attention is directed to the regulation regarding cash payments in Rule 1:—

1. The Map Record and Issue Office, Calcutta, supplies printed maps on the public service, on book debit, when the value exceeds Rs50, and on cash payment when below that value. It also arranges for the colouring and mounting of maps when required. All charges for freight and postage of parcels must be borne by applicants themselves. Incidental charges for colouring, mounting and binding maps and for packing cases are included in the bills submitted by this office. When accounts are settled by book debit, the rules as to the disposal of the duplicate and triplicate copies of the invoice printed thereon must be strictly adhered to. Cash payments include payments by Money Order, Remittance Transfer Receipts and Drafts on Calcutta. Stamps, Hundis, and Receipts for payment into Treasuries are not accepted.

2. Maps can also be obtained by the general public from the above-mentioned office on pre-payment or by value-payable post, as well as from the following Local Agents, who, however, have no authority to issue maps on the public service except on cash payment:—

ALLAHABAD,—Curator of Government Books.
 AHMEDABAD,—Huzoor Deputy Collector.
 LAHORE,—Munshi Gulab Sing.
 MADRAS,—Messrs. Higginbotham & Co.
 LONDON.—Mr. Edward Stanford.
 NAGPUR,—Curator of Government Books.

POONA,—Supdt., Govt. Photozincographic Dept.
 MANDALAY,—Manager, "Mandalay Herald Press."
 SIMLA,—Mrs. E. Corstorphan.
 MUSSOOREE,—Secy., Mussooree Book Society,
 Baring Institute.
 RAJKOT,—The Treasury Officer.

3. All applications for maps on the public service should be made to the officer in charge of the Map Record and Issue Office, 13, Wood Street, Calcutta, and should give full particulars as to the kind of map and its scale, and any other information that will guide this office in knowing exactly what is required. In the case of confidential maps, the previous sanction of the Government of India in the Military Department must be obtained, except in the case of specially authorised officers. (*N.B.*—Trans-frontier maps are, as a general rule, confidential.)

4. The mode of transit and address or station to which the maps are to be sent should invariably be specified.

5. Indent forms for maps on the public service can be obtained from the officer in charge of the Map Record and Issue Office.

6. Lists of all newly published maps are periodically notified in the Gazettes of India and Local Governments.

7. Indents for printed maps on the public service must be duly approved and countersigned by the authorised officer under whom the indenting officer may be serving, before they can be complied with, *viz.* :—

Survey of India Dept., Trigonometrical Branch,	by Deputy Surveyor General	} or by Surveyor General.
Do. do. Topographical do.	„ do. do.	
Do. do. Revenue do.	„ do. do.	
Public Works & Military Works Departments,	„ Superintending Engineers or higher authorities.	
Telegraph Department,	„ Provincial Superintendents do. do.	
Postal Department,	„ do. Post Masters General do. do.	
Do. do.	„ Inspector General, Railway Mail Service.	
Police Department,	„ Provincial Inspectors General.	
	„ Quarter Master General.	
	„ Adjutant General.	
	„ Commissaries General.	
	„ General Officers Commanding Districts.	
	„ Military Secretary to Commander-in-Chief.	
	„ Secretary to Defence Committee.	
	„ Inspector General, Royal Artillery.	
Army Departments	„ Do. do. of Cavalry.	
	„ Director of Military Education.	
	„ Secretary, Mobilisation Committee.	
	„ Accountant General.	
	„ Controllers of Military Accounts, Eastern and Western Circles, Bengal.	
	„ Director General of Ordnance.	
	„ Inspector General of Ordnance.	
Marine Department	„ Director or Deputy Director, Indian Marine.	
	„ Surgeon General with the Government of India.	
	„ Principal Medical Officer, H. M.'s Forces in India.	
Medical Department	„ Inspector General of Civil Hospitals with Local Governments and Administrations.	
	„ Surgeon General with the Governments of Madras and Bombay.	
	„ Comptroller and Auditor General.	
Accounts Department	„ Accountants-General.	
Political Department	„ Political Agents or higher authorities.	
	„ Provincial Conservators.	
Forest Department	„ Director of Forest School at Dehra.	
	„ Superintendent, Forest Surveys.	
Agricultural Department	„ Agricultural Chemist to the Government of India.	
Geological Survey Department	„ Director, Geological Survey.	
Meteorological Department	„ Meteorological Reporter to the Government of India.	
Civil Veterinary Department	„ Inspector General.	
Opium Department	„ Opium Agents.	
Educational Department	„ Directors of Public Instruction.	
	„ Commissioners of Divisions.	
Revenue Officers	„ Commissioner of Northern India Salt Revenue.	
	„ Directors of Land Records.	
Judicial Officers	„ District and Sessions Judges.	
All other Civil Officers or Military Officers in Civil employ	„ Secretaries to Government or Board of Revenue under which serving.	

8. Power is reserved to the Surveyor General to refer to the Local Government for orders any indent brought to his notice by the officer in charge of the Map Record and Issue Office which may appear to him to require such reference, or to refuse compliance with any indent which he may consider unreasonable.

CALCUTTA ;
The 16th January 1894. }

H. R. THUILLIER, Colonel, R.E.,
Surveyor General of India.

AGENT TO THE GOVERNOR- GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 2nd February, 1894.

No. 311-G.—The following appointment is made in the Erinpura Irregular Force :—

Jemadar Abdul Majid Khan to be Native Adjutant, with effect from the 23rd October, 1893, *vice* Jemadar Meda, promoted.

By Order,

O. V. BOSANQUET,

First Asst. Agent to the Govr.-Genl., Rajputana.

AGENT TO THE GOVR.-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Camp Sibi, the 29th January, 1894.

No. 217-F.C.—Under Articles 277 and 291 of the Civil Service Regulations, Lala Chokha Nand, sub. *pro tem.* Extra Assistant Commissioner and Personal Native Assistant to the Agent to the Governor-General in Baluchistan, is granted three months' privilege leave, with effect from the 20th January, 1894.

No. 218-F.C.—Consequent on the grant of three months' privilege leave to Lala Chokha Nand, Mirza Abdulla Khan Sherazi, sub. *pro tem.* Mir Munshi in the Office of the Agent to the Governor-General in Baluchistan, on his return from privilege leave, is appointed to officiate as Extra Assistant Commissioner and Personal Native Assistant to the Agent to the Governor-General in Baluchistan, with effect from the date of taking over charge.

No. 219-F.C.—With reference to this office Notifications Nos. 217-F.C. and 218-F.C., dated 29th January, 1894, Lala Chokha Nand delivered over, and Mirza Abdulla Khan Sherazi received, charge of the duties of Extra Assistant Commissioner and Personal Native Assistant to the Agent to the Governor-General in Baluchistan on the afternoon of the 19th and forenoon of the 24th January, 1894, respectively.

By Order,

W. STRATTON, *Captain,*

First Assistant.

AGENT TO THE GOVR.-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS

Quetta, the 30th January, 1894.

No. 583.—Munshi Syad Rasul, Tahsildar, 4th grade (on deputation as Settlement Superintend-

ent, Quetta), is granted three months' privilege leave, under Articles 277 and 291 of the Civil Service Regulations, with effect from the 15th January, 1894, or the subsequent date on which he may avail himself of it.

The 3rd February, 1894.

No. 699.—Lieutenant A. H. McMahon, C.I.E., Political Agent in Zhob, availed himself, on the forenoon of the 4th January, 1894, of the six weeks' privilege leave granted to him in the Government of India, Foreign Department, Notification No. 77-G., dated the 17th January, 1894.

No. 700.—With reference to Foreign Department Notification No. 79-G., dated 17th January, 1894, Lieutenant A. McConaghey, Assistant Political Agent in Zhob, assumed charge of the current duties of the office of Political Agent in Zhob, in addition to his own duties, in the forenoon of the 4th January, 1894.

By Order,

P. T. SPENCE, *Lieut.,*

Second Assistant.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 31st January, 1894.

No. 89.—First class Hospital Assistant Muhammad Abdul Wahid, attached to the Beawar Charitable Dispensary, held charge of the duties of the Assistant Surgeon, Beawar, in addition to his own, from 24th September to 30th December, 1893, both days inclusive.

By Order,

O. V. BOSANQUET,

*First Asst. to Agent to the Govr.-Genl.,
Rajputana, & Chief Commr., Ajmere-Merwara.*

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Agra, the 3rd February, 1894.

No. 4.—Mr. T. T. Robyns, Assistant Commissioner, has been granted, by Her Majesty's Secretary of State for India, 6 months' extraordinary leave, without pay, in extension of the furlough sanctioned in order No. 52, dated 9th March, 1893.

A. B. PATTERSON,

Commr. of the N. I. Salt Revenue Dept.

THE RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 31st January, 1894.

No. 376—29-94. 1. Notice is hereby given that the right of selling country spirits in each of the thirty shops in the Civil and Military Station of Bangalore, specified in the subjoined schedule, for the year beginning 1st April 1894 and ending 31st March 1895, will be put up to public auction at the upset annual prices specified therein. The sale will be conducted by the Collector at his Office in the Mayo Hall, commencing at 12 noon on Wednesday the 21st February 1894.

2. Each bidder at the auction will deposit a sum of Rs 50 previous to bidding. The shops will be knocked down to the approved highest bidder, above the upset price mentioned in the aforesaid schedule, subject to the formal confirmation by the Collector who will be at liberty to accept or reject the bid at his discretion without assigning reasons for the same; such formal confirmation will be tantamount to an acceptance of the bid. Parties intending to bid must attend either in person or by duly accredited agents. Should there be no bid above the upset price, the officer conducting the sale may lower the upset price at his discretion.

3. As soon as the auction is completed, the deposits made by the unsuccessful bidders, and not forfeited as hereinafter provided, will be returned to them. As the auction proceeds, the person whose bid is accepted for each shop, shall at once deposit a sum equal to half a month's rent for that shop. Should he fail to do so, the deposit made by him under paragraph 2 will be forfeited; the shop will at once be put up again on the above conditions, and he will be debarred from bidding again for the same or for any other shop.

4. Persons to whom shops have been knocked down, and who have made deposits as provided in paragraphs 2 and 3, shall also, within seven days from the date of the auction, deposit such further sum as with the first and second deposits will make up an amount equal to two months' rent of each shop knocked down to them, and shall take out licenses in the appended form A on the conditions hereinafter set forth. On the failure of any person to make the deposit, or to take out licenses as aforesaid, the shop or shops will be resold at the risk of such person, or, if the auction hereby notified has already been completed, will be otherwise disposed of at the discretion of the Collector of the Civil and Military Station. In the case of the purchaser's death after the confirmation of the sale, it will be binding on his heirs or assigns.

5. Re-sales effected under paragraph 4 will be at the risk of the defaulting bidder who will forfeit all gain; and in the event of a loss by re-sale, he will make good the deficiency between the total amount payable for the whole period under the terms of the original sale and the total amount payable by the successful bidder in the re-sale. In the latter case the forfeited deposit will be deducted from the loss arising from the re-sale, and the remainder, if any, will be recovered from the bidder in the same manner as if it were in arrear of land revenue. Should, however, the forfeited deposit be greater than the loss by re-sale, the whole of such deposit will be credited to Government.

6. Sales in the thirty retail shops for the nine months ending 31st December 1893 are given in the schedule.

CONDITIONS.

- (1) The privilege conferred by the license extends only to the sale of country spirits of the strength of 20° under proof, and with the special permission and passes of the Collector or other officer authorized by him to the sale of double distilled liquors and "milk punch" in bottles duly corked and labelled in the Central Distillery.
- (2) The amount for which the privilege has been purchased, shall be payable into the Resident's Treasury in equal monthly instalments commencing from April 1894; each instalment shall be regarded as the rent for the month in respect of which it is payable. Each month's rent shall be payable on the 15th of the month following. The deposit of two months' rent made by the licensee will be taken in payment of the rents due for the last two months of the period of the farm. Failing payment by the 15th of the next month, the Collector shall at once proceed to recover the arrears together with interest at 6 per cent. under the rules in force for the collection of land revenue. No remission or abatement of the rent shall, on any account whatever, be claimable by the licensee.
- (3) The licensee shall purchase the spirits to be sold in his shop from the Government Contractor or his agent at the rate of 10½ annas per gallon of 20° under proof, and at proportionate rates for higher or lower strengths according to Casella's Rules delivered at the Bonded Depot established in the Civil and Military Station under the sanction of Government. The spirits shall be sold to the public by the licensee at Rs 5-5-0 per gallon of 20° under proof and at proportionate rates for higher or lower strengths.
- (4) The licensee of every shop in the Civil and Military Station of Bangalore shall pay a registration fee under the Municipal Regulations, at the rate of Rs 180 per annum, in advance for the period of the license for his shop; and he shall pay also a license fee of 4 annas per gallon on all arrack sold by him in excess of 55 gallons a month in each.

APPENDIX A.

License for Retail Sale of Arrack (Sections 12 and 13 of Act XXII of 1881.)

RETAIL ARRACK LICENSE.

Register No.

Name of License-holder

Name of Vendors and shopmen

Locality

1

Collector and Superintendent of Excise Revenue,

Civil and Military Station of Bangalore, do hereby grant a license for the retail vend of Arrack manufactured in the Mysore country to

in the Civil and Military Station of Bangalore

on the following conditions :—

I. This license is not transferable by sale, gift, mortgage, or otherwise, and no persons except such as are named herein shall have power to act under it.

II. The vendor or vendors shall equally with the license-holder be responsible in the penalties herein set forth for breach of any of the conditions of the license, *vis* :—

III. The license-holder shall purchase the spirits from the Government Contractor or his agent, delivered at the Bonded Warehouse established under the sanction of Government. The rates to be charged for spirits supplied to the retail vendors are as under, per Imperial gallon (delivered at the Bonded Warehouse), to the retail vendors.—

For spirits 20° under proof	R	a.	p.
For spirits of higher or lower strengths. Proportionately according to Casella's rules.	0	10	6

IV. The license-holder shall pay a Registration fee under Section 58 of the Municipal Regulations at the rate of Rs(180) one hundred and eighty per annum, or for any portion of the year, in advance for the time this license is granted, and he shall pay a license fee of (4) four annas per gallon on all arrack sold by him in excess of 55 gallons a month.

V. The above rates are in addition to excise duty, which shall be prepaid to the Government Contractor or his agent at the rates specified below, per Imperial gallon, before the removal of the spirits from the Distillery or from any Bonded Warehouses; namely, on spirits of 20° under proof Rs4, and proportionately on spirits of higher or lower strengths.

VI. Sales of liquor under this license shall be made only in the shop for which this license is granted at the rate of Rs 5 As. 5 per gallon of 20° under proof, and at proportionate rates for higher or lower strengths. The measures to be used shall be only those as may from time to time be prescribed by Government. For sales of liquor of higher strength than 10° under proof and of lower strength than 20° under proof, the special orders of the Collector shall be obtained. Liquor of 10° under proof shall be sold only to respectable individuals under special passes issued by the Excise Department, and in bottles duly corked and labelled by the Senior Officer in charge of the Distillery.

VII. They (license-holder or vendor or vendors) shall not sell nor give any arrack to any individual to convey out of their shops or premises, except that they may do so only on special passes issued by the Excise Department.

VIII. They (license-holder or vendor or vendors) shall not sell nor give any arrack in any quantity whatever, either directly or indirectly, to any European, Non-Commissioned or Warrant Officer, or Private Soldier, or to any European, or East Indian woman connected with or related to men of these classes, and they shall not permit drunkenness or disorderly behaviour in their shops or premises, nor suffer any gambling whatsoever therein, and shall not knowingly permit prostitutes or persons of notoriously bad character to meet or remain therein, or wilfully harbour or conceal therein soldiers or others, knowing or having reason to believe such soldiers or others to be deserters; nor shall they permit more than two drams to be drunk by the same person at the same time on their premises.

IX. They (license-holder, vendor or vendors) shall not receive any articles whatsoever in barter or pledge. Payment for liquor shall be received by them in ready money only, and they shall not knowingly sell or give any liquor to any person under 12 years of age.

X (a). The liquor 20 degrees below proof, as purchased from the Bonded Warehouse, shall not be diluted or adulterated, and all liquor found to be below that strength shall, if there is reason to believe it became so owing to the conduct of the license-holder or his vendor, be seized and placed before a Magistrate who, after testing it, shall summarily confiscate it, if he agrees that it is owing to the license-holder or vendor's neglect. In cases where there is evidence of dilution, the case will be heard and tried under para. XVIII of this license.

X (b). No water or liquor other than arrack of any quantity whatever shall be kept or sold in the shop in which arrack is sold, or on the person or in possession of the license-holder or vendor or any of his employes in the shop. Aerated waters and ginger beer may be sold in the shop, but on a separate bar.

XI. Bad characters shall not be allowed to resort to the shop, and gaming, disorderly conduct, etc., therein shall be prevented; and information of suspicious characters shall be given to the Magistrate or Police Officer.

XII. The license-holder shall fix in a conspicuous place outside of his shop a board on which shall be legibly printed his name and the number of his shop and the articles he is licensed to deal in.

XIII. The license and shop accounts, which shall be true and correct, shall be produced for inspection to the Collector or any Magistrate having local jurisdiction, or any officer acting under the warrant of a Magistrate, or any Excise Officer authorized to require such production; and entry to the shop shall be allowed to any Police Officer of and above the rank of Chief or Head Constable or to any Excise Officer at any hour. The sales of liquor of higher or lower strength than 20° under proof shall be accounted for separately in the prescribed forms.

XIV. The amount of fees payable from the shops under condition IV above shall be paid to the Officer appointed by the President, Municipal Commission, to receive the same.

XV. A stock of 2 gallons of arrack shall always remain on hand with the license-holder and not be trenced upon.

XVI. The shop shall be closed by 9 P.M., and not be opened before 6 A.M., except on special permit in cases of festivals, etc.

XVII. The shop shall have only one door, and no windows or other openings shall be allowed to the rear or at the ends of the building. The bar at which the arrack is sold shall be opposite the entrance door, and so situated that all persons inside can be seen by any one passing to and fro in the street, and no second room shall be used for the sale of liquor, or be kept open for customers.

XVIII. A breach of any one of the above conditions and restrictions will subject the holder of the license and shop-vendor, on conviction before a Magistrate, to fine under Act XXII of 1881 or to forfeiture of the license under Section 13 of the Act, or both. The license-holder shall further conform himself to all such rules as may, from time to time, be framed and published under the provisions of the Excise Act No. XXII of 1881 or other Regulation for the time being in force, and any breach of such rules shall subject him to the penalties provided by the said rules.

XIX. This license shall continue in force till the 31st March, 1894, and no longer.

Dated

*Collector and Superintendent of Excise Revenue,
C. and M. Station, Bangalore.*

Received from
the sum of Rs(180) one hundred and eighty only, on account of Registration fee for opening the shop in accordance
with the above license from
to 31st March, 1894.

*President, Municipal Commission,
C. and M. Station, Bangalore.*

Registered as No. in the Police Office.

Dated

*Dt. Supdt. of Police,
C. and M. Station, Bangalore.*

Counterpart engagement.

Impress Stamp.

We, the undersigned, the above named license-holder and vendor for ourselves and our heirs, legal representatives and assigns, hereby agree to all the terms and conditions written, printed, and expressed in the above license.

Signed, sealed, and delivered in our presence, at the
this _____ day of _____

Collector's office
/

Witness—

1. _____

2. _____

3. _____

License-holder and
vendor.

SCHEDULE.
Detailed List of present Retail Arrack Shops in the Civil and Military Station, Bangalore.

Name of Circle.	Police Divisions.	Serial number of shops.	LOCALITY:		Consumption in shops from 1st April to 31st December, 1893 (9 months).		Probable Consumption for the year 1893-94.		Annual upset price.			Place of sale.	Date of sale.	Officer by whom sale will be conducted.	REMARKS.
			No.	Street.	Gls.	Ds.	Gls.	Ds.	R	a.	p.				
Civil and Military Station, Bangalore.	B I. Dn.	1	76	Chandy Chowk Road	2,667		3,552		714	0	0	Collector's Office, Civil and Military Station, Bangalore.	21st February 1894.	Collector or any other Officer authorised by him.	
		2	2/37	Blackpully Road	2,877		3,840		772	8	0				
		3	32	A. No. 2 Street Blackpully	1,521		2,02		404	7	0				
		4	58 & 59	Chandy Chowk Road	2,060		2,748		550	11	0				
		5	7/9	Grass Cutters Lane A (Thimmiah Road)	2,037		2,712		543	6	0				
		6	2/45	Makkan Road	2,468		3,288		660	6	0				
		7	37	Arnachella Moodeliar's Road	2,134		2,844		570	3	0				
		8	2/37	Seppings Road	1,972		2,628		526	5	0				
		9	8	Thimmiah Road	2,960		3,948		704	7	0				
		10	18	Sultanji Gunta Road	2,564		3,420		687	3	0				
	B I. Dn.	11	68	Jeweller Street	2,138		2,856		572	10	0				
		12	A3/3	L No. 9 Street, 4th Division	3,902		5,208		1,050	6	0				
		13	349	Old Poor House Road	2,549		3,396		682	5	0				
		14	110	Ditto ditto	2,274		3,036		609	3	0				
		15	4	Dharmaraja Street	2,915		3,888		782	4	0				
		16	26	Cavalry Road	1,871		2,496		499	8	0				
		17	42	Ditto	1,680		2,244		448	5	0				
		18	40	Ebrahim Saib Street	1,832		2,448		489	12	0				
		19	A2/4	Armstrong Road	1,943		2,592		519	0	0				
		20	B/1	O. No. 3 Street, 3rd Division	2,518		3,360		675	0	0				
	B II Dn. { Dn. { B II. Dn.	21	2/164	Cavalry Road	2,462		3,288		660	6	0				
		22	6/A	Knoxpett G.	3,195		4,272		860	4	0				
		23	3/6	Tannery Road	728		972		189	15	0				
		24	1	Lower Knoxpett A	3,122		4,164		838	5	0				
		25	2/21	Anthony Nicholas Street	2,614		3,480		699	6	0				
		26	2/22	Pulyar Kovil Street, 2nd Division, Shoolay	2,664		3,564		716	7	0				
		27	2/22	J No. 3 Street	2,530		3,372		677	7	0				
		28	1	Pulyar Street	2,254		3,000		601	14	0				
		29	4/3-4	Arab Lines A Street	1,749		2,328		465	6	0				
		30	36	New Parcherry Langford Road	1,364		1,824		363	0	0				

RAJPUTANA AND CENTRAL INDIA ADMINISTRATIONS, PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Camp Indore, the 4th February, 1894.

No. 96-S.-C.—In accordance with the provisions of Section 25 of the Ajmere Municipalities Regulation, V of 1886, it is hereby notified that the following gentlemen were elected or re-elected to act as Members of the Beawar Municipal Committee, with effect from the 2nd January, 1894 :—

ELECTED.

1. Seth Hira Chand Daga, in place of Seth Punam Chand Lodha, retired.
2. Muhammad Anwar Khan, in place of Khan Bahadur Abdulla Khan, retired.

RE-ELECTED.

1. Seth Kundan Mal.
2. Lala Durga Pershad Dhusar.
3. Sheikh Ramzan Buksh.

It is further notified that the following gentlemen have been appointed by the Chief Commissioner to be Members of the Beawar Municipal Committee, with effect from the 1st April, 1894 :—

1. Assistant Commissioner, Merwara, re-appointed.
2. Khan Bahadur Abdulla Khan, in place of Supervisor Ganesh Bhicajee, retired.

AMENDMENT.—The Chief Commissioner, Ajmere-Merwara, is pleased to amend Rule 56 of the Rules framed under Section 145 of the Ajmere Municipal Regulation of 1886 as under :—

"56. An Abstract of the Minutes of each Publication of Pro- Meeting of the Committee, ceedings and Rules, and a copy or draft, as the case may be, of all rules proposed to be made or sanctioned by the Committee under the Municipalities Regulation, 1886, shall remain affixed for not less than 30 days in some conspicuous spot accessible to the public at the place of Meeting of the Committee; and if a newspaper is published within the limits of the district, a copy of the Abstract shall be supplied to the Editor of the paper."

By Order,

H. F. WHITE, M.I.C.E.,

*Secretary to the Chief Commissioner,
Ajmere-Merwara, in the P. W. Dept.*

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 7th February, 1894.

No. 5.—Lieutenant-Colonel W. Sedgwick, R.E., Executive Engineer, 1st grade, has been granted, by Her Majesty's Secretary of State

for India, three months' furlough in extension of that sanctioned in Notification No. 4 of the 5th April, 1892, by the Manager, North Western Railway.

No. 6.—Mr. A. R. Walsh, Assistant Engineer, 3rd grade, passed the Departmental Standard examination prescribed in Public Works Department Code, Volume I, Chapter II, paragraph 18, on the 24th January, 1894.

W. S. S. BISSET, Lt.-Col., R.E.,

Offg. Director General.

CURRENCY NOTES.

The following Currency Notes of the Calcutta Circle are stated to have been destroyed, and payment of their value has been claimed by the person whose name is placed against the numbers; any other person claiming a right to them is warned to communicate at once with the undersigned :—

NOTES WHOLLY LOST OR DESTROYED.			
Regt. No.	No. of Notes.	Value.	Name of Claimant.
		₹	
W 5 of 1893-94.	V-26—78781	10	Assistant Conservator of Forests, Jalpaiguri Division.
	V-49—77938	10	
	V-27—49173	10	
	V-49—77939	10	
	V-31—93283	10	
	V-27—18503	10	
	V-47—53726	10	
	V-49—77940	10	

H. J. BRERETON,

*Assistant Comptroller-General,
In charge, Paper Currency.*

**CALCUTTA,
PAPER CURRENCY DEPARTMENT,
The 9th February, 1894.**

REPORTS OF DESERTIONS.

*Report of a Deserter from the 2nd Battalion,
King's Own Yorkshire Light Infantry,
dated at Poona, this 6th day of February,
1894.*

Number, Rank and Name. —No. 3734, Private Harry Green.	Parish and County in which Born,—Batley, Dewsbury, Yorkshire.
Age,—20 years 3 months.	Marks,—Scar on right forearm.
Size,—5 feet 4½ inches.	Trade,—Collier.
Colour of—	Coat or Jacket,—
Complexion, fresh; Hair, brown; Eyes, grey.	Waistcoat,—
Date of Desertion,—2nd February, 1894.	Breeches or } Regi- Trousers,— } mental.
Place of Desertion,—Poona.	REMARKS,—Absent from tattoo, 2nd February, 1894, at Poona.
Date of Enlistment,—16th March, 1892.	Under two years' service.
At what Place Enlisted,— Pontefract.	

C. S. S. WHITEHILL, Major,

Comdg. 2nd King's Own Yorkshire L.I.

**Report of a Deserter from the 2nd Battalion,
King's Own Yorkshire Light Infantry, dated
at Poona, this 6th day of February, 1894.**

Number, Rank, and Name, —No. 4082, Private Frank Burns.	Parish and County in which born,—Burnley, Lan- cashire.
Age,—25 years 1 month.	Marks,—None.
Size,—5 feet 5½ inches.	Trade,—Labourer.
Colour of—	Coat or Jacket,—
Complexion, fresh; Hair, brown; Eyes, grey.	Waistcoat,—
Date of Desertion,—2nd February, 1894.	Breeches or } Regt. Trousers,— } medals.
Place of Desertion,—Poona.	REMARKS,—Absent from
Date of Enlistment,—29th December, 1892.	tattoo, 2nd February, 1894, at Poona.
At what place Enlisted,— Burnley.	Under two years' service.

C. S. S. WHITEHILL, Major,

Comdg. 2nd King's Own Yorkshire L. I.

**Report of a Deserter or Absentee without
leave from the 43rd Field Battery, Royal
Artillery, dated at Barrackpore, this 7th day
of February, 1894.**

Number, Rank, and Name, —No. 94640, Gunner John Tattersal.	Date of Desertion or Ab- sence,—31st January, 1894.
Age,—21 years 2 months.	Place of Desertion or Ab- sence,—Barrackpore.
Height,—5 feet 9 inches.	Marks,—Tattoo sailor in the American flag inside of right forearm; tattoo tombstone sacred to my sister, outside of left leg; tattoo Bessie ship and bracelet left armpit; tattoo coat of arms, star, J. T. small anchor inside of left forearm, etc.
Colour of—	Absent without leave. 1
Complexion, fresh; Hair, brown; Eyes, blue.	Under 2 years.
Trade,—Sailor.	
Date of Enlistment,—17th November, 1892.	
Place of Enlistment,—Bar- rackpore, India.	
Parish and County in which Born,—Shipley, Brad- ford, Yorks.	

C. W. TYLER, Captain, R.A.,

Comdg. 43rd Field Battery, R.A.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 2nd February, 1894.

No. 26-I.—The following acting appointments are made during the deputation of Mr. F. Whymper as Officiating Deputy Postmaster General, Assam, or until further orders:—

- Mr. C. Allsop, Superintendent of Post Offices, 2nd grade, to act in the 1st grade.
Mr. W. O'Grady, Superintendent of Post Offices, 3rd grade, to act in the 2nd grade.
Babu Jadu Nath Banerji, Superintendent of Post Offices, 4th grade, on privilege leave, to act in the 3rd grade.
Mr. H. L. Duncan, Superintendent of Post Offices, 4th grade, to act in the 3rd grade, *vice* Babu Jadu Nath Banerji, on privilege leave.

The 3rd February, 1894.

No. 34-I.—Pandit Shiva Pal, Superintendent of Post Offices, 4th grade, is granted privilege

leave from the 3rd August, 1893, for one month and nine days, instead of for one month and fifteen days as granted in Notification No. 6316, dated the 18th August, 1893, published in the *Gazette of India* dated the 19th August, 1893.

The 8th February, 1894.

No. 94-I.—Mr. H. L. Duncan, Superintendent of Post Offices, officiating in the 3rd grade, is transferred from Burma to the Central Provinces during the absence of Mr. J. A. Betham, on furlough, or until further orders. *

Mr. G. McCrea is appointed to act as Superintendent of Post Offices, 4th grade, *vice* Mr. Duncan, until further orders.

H. M. KISCH,

Offg. Dir.-Genl. of the Post Office of India.

**Unclaimed Letters held in the Calcutta General Post Office on
6th February, 1894.**

Archibald, Professor.	Hallingsworth, Mrs.	Moore, Mrs. H. W.
Borrowdale, Miss Lily	Bertha.	Outhout, Mrs. H. N.
(care of Mrs. Lyle).	Hargreaves, R. T.	Reynolds and Gibbs.
Cromley, B., & Co.	Harra-kes, Miller	Sawyer Henry B.
(Booksellers).	& Co.	(care of Baring
Dane & Co.	Hudson, P. H.	Brothers & Co.)
Dawson & Co.	Huggett, P. H.	Shepherd, H. P.
(Engineers).	Jones, E. T. Burton.	St. Croix, Madame
Deacon, Clarke &	Kemble & Co.	de.
Co. (Civil Engi- neers).	Logie, P. Watson,	Walther, Carl Herr.
Derry, Miss Jane	Messrs.	Wengelboren August.
(care of F. D. Pelton).	Lowe, Miss.	
	Mayne, J. Q.	
	Money penny, E. St.	
	L. G.	

Letters marked "Care of Post Office."

Aggs, W. H.	Fox, B.	Phillips, Capt. B.
Aldridge, W. F.	Frank, Madame	Pyden, T.
Audit, M. N.	Rose, a	Rentiers, John B.
Aviet, G. C. E.	Griffin, F., Mr.	Remington, Capt.
Bartholomew, F. M.	Grossmann, Louis.	F. A.
Basten, N.	Hainworth, F. S.	Rice, Cecil Spring.
Beatty, V. S.	Hamnett, E. C.	Robertson, J. M.
Bellosta, Guilio	Hand, F.	Robert, W. J.
Signor.	Harter, Franz, H.	Roper, E. W.
Binback, J.	Hefferman, W.	Roper, Miss.
Bismark Bohlen	Helm, E.	Ross, W. L.
Grai, H.	Henery, J.	Ryden, S.
Brian, Mrs. J. F.	Hilliard, Lt. M. A.	Sage, Homme Leon.
Broderick, L. St. J.	Honiggor, Fritz.	Sale, Geo. James.
Brooke, E. P.	Hoyles, H. W.	Savielle, A. J.
Burt, Cecil.	Hughes, A. J.	Scotland, W. A.
Cameron, Mrs.	Ingram, J.	Slaven, C. E.
Cameron, John G.	Keay, Seymour.	Simmonds, Mrs. J.
Campbell, Mrs. F.	Kerry, H.	W.
T.	Lang, A. H., Rev.	Sherwood, Miss J.
Carey, L. S. D.	Lenzie, M. A.	Spanion, A.
Cartwright, W.	Lock, J. G. O.	Spangen, Comte, de.
Chamberlain, Miss	Mackenzie, Mrs. M.	Sroan, W. B.
L.	M.	Staniland, Carl.
Champ, Mrs.	Mackenzie, M. M.	Stoeb, Mrs. H.
Clarke, Rev. C. P.	Malcolm, A.	Stoddard, W. A.
Coqueval, Paul.	Mathews, Mrs. J.	Stuart, J. W.
Cohen, J. E.	W.	Sykes, Mrs.
Coles, J. R.	McDonald, D. M. K.	Tordo, Signr. G.
Cousins, Mrs. S.	McCarthy, Florence.	Maria.
Crake, D. H.	Madden, C. W.	Tour, Mrs. Chan.
Crake, L. H.	Marshall, L. S.	Thomson, Mrs.
Craven, J. A.	Meyer, Han.	Thornton, Mrs. E.
Cuthbertson, W.	Middleton, C. H.,	Thornton, Mrs.
Dalrymple, Vis- count.	Miss.	Trevison, R.
Davis, Lucie, Miss.	Mitchell, W. J.	Tulloch, Mrs.
DeCroix, Henry.	Morris, Capt. R.	Tundre, A.
Deighton, A.	Murray, Miss.	Tyacke, Col. R.
Dion, Mrs. N.	Nebel, W. H.	Ufford, Charles.
Dias, D.	Nicholls, F. G.	Verbeck, Professor
Diriks, Ed.	Oertel, F. O.	C.
Donohue, Mrs.	O'Sullivan, Wm.	Webster, Capt. Fred.
Douglas, J. B.	Oewel, F. W.	Wentzel, Herman.
D'Arc, Geo.	Oppert, Dr. Gustav.	Wenzel, Mr.
D'Arc, Miss E.	Orner, S.	West, W. W.
Edds, Miss Mary.	Parkinson, H.	Whitley, E. G.
Fonseca, J. C.	Pattman, H. A.	Whitfield, E. J.
Foster, Hon. J. W.	Petre, Hon'ble J.	Wilson, Frank.
Fleming, Sandford.	Platt, H. J. H.	Wright, Alfred.
	Price, Edwin.	

Registered Letters.

Cameron, J. G.	MacDonald, David.	Ross, Dr. A.
Cubitt, Lt. W. M.	Muscah, N. S.	Sansierd, S.
Desbrulais, Mr.	Wengleborn	Sewell, G.
Fichtner, T. C.	August.	Smith & Shams-
Jeremiah, Lyon &	Oldham, C. J.	ooddin.
Co.	Raubal, Guido.	

Unclaimed Letters held in the Bombay General Post Office.

Allen, C. H.	Hitchens, P.	Paltz, Madam
Black, Mrs.	Halt, Mr. George E.	Sarina.
Barker, D.	Horra, Lucy.	Roper, E. W.
Brandenberg, A. M.	Haner.	Rowley, Mr. P.
E.	Hoskell, E. B.	Ramdor, K. R.
Bates, R. W.	Homlacke, B.	Rubercht, M.
Boston.	Hibbard, Miss.	Robinsone, J. F.
Bayle, Hon. H.	Isac, Miss.	Rosenberg, A.
Bulton, G.	Ives, R. J.	Rolchill, M. G.,
Bowles, Major F. A.	Jones, Capt. R. D.	Mrs.
Charan, Monsieur	P.	Stuart, M., Mrs.
Febern.	Joplin, Mrs. A.	Simpson, J.
Chalinger, Master	Jehangir Cawasjee.	Sharpe, F. S.
H. L.	Madge, D. F.	Scalh, D.
Carley, Joe.	Morris, Mrs.	Sakukishie, A.
Comerat, A. W.	Mitchell, Charles.	Snilling, T.
Caldicott, John.	Moritz, Venna,	Shawe, Miss Alana.
Cooke, Collis, Major.	Merchant.	Smith, J. G., Mrs.
Campbell, Rev. W. W.	Merz, C.	Snow.
Dodd, J. K.	Nash, A. E., Mrs.	Schude, F.
Dunning, Arthur.	Niemarm, Gustav.	Schiveering, Ch.
D'Souza, B. J.	Naylor.	Thomas, A. H.
Dingunto, Monsieur	O'Realy, Brigade-	Thomas, E. A.
Octave.	Surgeon, Lt.-Col.	Sampoon.
Drenito, Mrs. Hans.	T.	Tomara, Madame
Elsworth, Tyndall.	O'Hearn, P.	Alga.
Ellis, Master	Otto, J. E.	Thornton, G. B.
Harvey.	Oliver, Miss.	Thornston, Lt.
Esevyar, Bombr.	Porris, Professor.	Whitehead, Al., Mrs.
Fox, H. W., Agent	Penton, T.	White, Charles M.E.
Messrs. A.	Paterson, A. R.	Wilson, A. C.
Kamson & Co.	Pritchard, Finlay.	Wardroper, Col.
Forrester, A.	Perkeval, K. Joyce.	Warwick & Co.
Good, E. C., Mr.	Prence, Perira D. A.	Wingerton, Miss.
Hopkins, R. G.	Pandalaine, Right	Wincker, C. I.
Hill, T. C.	Hon. D'Santes.	Worthington, Harry.
Hall, Surgeon-Capt.	Pillercan, H. E.	Wilkinsons, Mrs.
G. E.		Williams, Maggree.

*Unclaimed Letters held in the Barrackpore Post Office on the
5th February, 1894.*

Nil.

The 10th February, 1894.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta	Route by which despatched
Egypt, Europe, America, Cape Colonies through United Kingdom.	1894. 14th Feb.	Per P. and O. Steamer from Bombay
Ditto (Book Post and Pattern Packets).	13th "	Ditto.
Mauritius, Mayotte, Nossi Be, and Réunion.	14th "	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal, and Cape Colonies	14th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China, and Japan.	17th "	Ditto.
Australia, New Zealand, and Tasmania.	17th "	Ditto.
Madras, Pondichery, Ceylon, Batavia, Singapore, and China.	10th "	Per French Str. Eridin.
Madras and Colombo	20th "	Per P. & O. Str. Khedive.
Straits, China, and Japan . .	16th "	Per Steamer Cnolydra.
Rangoon and Moulmein . . .	13th "	Per Steamer Mulda.
Rangoon, Moulmein, Penang, and Singapore.	16th "	Per Steamer Pundua.
Akyab, Kyaukpyu, Sandoway, and Rangoon.	14th "	Per Steamer Katoria.
Port Blair	13th "	Via Rangoon.
Madras, Colombo, Straits, and Hong-Kong.	14th "	A. Lloyds' Steamer Aglaia.

N.B.—The letter-box for inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely, after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

JOHN OWENS,
Presidency Postmaster, Calcutta.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, Major, S.E.,

Principal, Thomason College.

ELEPHANTS FOR SALE.

NOTICE.

For sale, four elephants, all valuable fine tusk-ers, as per following description:—

Name.	Age (probable).	Size.	Disposition or temper.
	Years.		
1. Bada Motiguz	50	9' 3"	Good.
2. Pown Guz	53	9' 3"	Good.
3. Jung Bahadur	53	9' 0"	Good.
4. Captain Gunning	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.

Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,

Conservator of Forests, Northern Circle.

CONSERVATOR'S OFFICE, NORTHERN CIRCLE,

MADRAS PRESIDENCY,

Vizagapatam, 18th July, 1893.

NOTICE No. 30.

Sealed tenders for the supply to the Western Circle, Bengal Commissariat, of brushes (mule pattern) at the station noted from date of commencement to 31st December 1896, will be received by the Commissariat Store Officer (hereinafter referred to as the Commissariat Officer) at Lahore, up to noon on the 24th February, 1894, and then and there opened in the presence of all parties who may choose to attend.

2. No tenders will be received except on forms obtainable from the Commissariat Store Office at Lahore, which, as well as any information required regarding the contract, will be given on application to the Commissariat Officer at Lahore up to 4 o'clock P.M., on the 18th February, 1894. No addition or alteration must be made in the tender forms.

3. Seals of tenderers will not be accepted; they should have their marks verified by witnesses.

4. Covers to be superscribed "Tender for supply of Brushes."

5. The tender may be for all or any portion of the article required, but the term of contract must be as noted above, and the rate an average for the whole period. The Commissary General shall have the power to accept a tender in whole or in part, or to reject a tender without assigning any cause for so doing, but in the event of the tender being accepted in part only, and the tenderer failing to take up the contract, the whole earnest-money deposited will be confiscated.

6. Each tender must be accompanied with earnest-money in Government Promissory

The receipt may notes or by Bank of Bengal be for currency or Treasury receipt for the notes or cash. amount noted below. Tenders without earnest-money will not be attended to.

7. Earnest-money will be confiscated if the tenderer withdraws from his tender.

8. Sample of the article to be supplied can be inspected at any Commissariat Godown and at the Commissariat Store Depot, Lahore Fort :—

Description of articles and stations where required.	Estimated requirements.	Amount of earnest-money required.	REMARKS.
	No.	R	
Deliverable at the Commissariat Store Depot, Lahore Fort—			
Brushes . . .	13,401	70	

J. P. SPARLING, Captain,

Asst. Comsy. General

LAHORE,

The 22nd January, 1894.

REDUCTION IN PRICE OF CINCHONA FEBRIFUGE.

From 1st April, 1891, and until further orders, Cinchona Febrifuge can be purchased by all Government officers and by any one taking *ten pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates—four-ounce tin, *R2-8*; eight-ounce tin, *R5*; one pound tin, *R10*. The general public can be supplied by the Superintendent, Botanical Garden, for cash only at the under-noted rates—per four-ounce tin, *R3*; per eight-ounce tin, *R6*; per pound tin, *R12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 10, 1894.

☛ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Stolen.

The Government Promissory Note No. 329258 of the 4 per cent. loan of 1865 for Rs. 5,000, originally standing in the name of the Bank of Bengal and last endorsed to Ardesher Jamshedjee Doongajee, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietor after two years from the date of last advertisement.

ARDESAR JAMSEDJI DOONGAJI,
33, Mody bay Frere Road, Bombay.

Lost.

The Government Promissory Note No. B002242 of the 4 per cent. loan (Calcutta No. 091472) of 1854-55 for Rs. 500, originally standing in the name of the National Bank of India, Limited, and last endorsed to Maria Conceicao Gonsalves, widow, by whom it was blank endorsed for sale. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietor M. X. D'Souza, after two years from the date of last advertisement.

Name of Proprietor,

MICHAEL XAVIER D'SOUZA,
Eastern Telegraph Co., Ltd., Bombay.



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PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Indian Ports Act, 1889, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 8th February 1894 —

WE, the undersigned, Members of the Select Committee appointed to consider the Bill to amend Act X of 1889 as regards the Balasore Ports, have considered the Bill and have the honour to report that, after perusing the letter from the Government of Bengal (Marine Department), No. 19, dated the 3rd January, 1894, and enclosures (being communications from the Board of Revenue, the Chamber of Commerce and the representatives of two Steam Navigation Companies), we are of opinion that the Bill should be passed in the form in which it was introduced.

2. The publication ordered by the Council has been made as follows —

In English.

<i>Gazette</i>	<i>Date</i>
Gazette of India	5th August, 1893.
Calcutta Gazette	16th August, 1893.

In the Vernaculars.

<i>Province</i>	<i>Language.</i>	<i>Date.</i>
Bengal	Bengali	29th August, 1893.
	Uriya	31st August, 1893.

J. WESTLAND.
ALEX. EDW. MILLER.
C. C. STEVENS.
H. F. CLOGSTOUN.
P. PLAYFAIR.

* The 7th February, 1894.

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 10, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Abstract of the Proceedings of the Council of the Governor General of India,
assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25
VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 1st February, 1894.

PRESENT :

His Excellency the Viceroy and Governor General of India, P.C., LL.D.,
G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I.
His Excellency the Commander-in-Chief, K.C.B., G.C.I.E., V.C.
The Hon'ble Sir A. E. Miller, KT., Q.C.
The Hon'ble Lieutenant-General H. Brackenbury, C.B., R.A.
The Hon'ble Sir C. B. Pritchard, K.C.I.E., C.S.I.
The Hon'ble J. Westland, C.S.I.
The Hon'ble Sir A. P. MacDonnell, K.C.S.I.
The Hon'ble Dr. Rashbehary Ghose.
The Hon'ble Sir G. H. P. Evans, K.C.I.E.
The Hon'ble Fazulbhai Vishram.
The Hon'ble C. C. Stevens.
The Hon'ble J. Buckingham, C.I.E.
The Hon'ble A. S. Lethbridge, M.D., C.S.I.
The Hon'ble Gangadhar Rao Madhav Chitnavis.
The Hon'ble H. F. Glogstoun, C.S.I.
The Hon'ble W. Lee-Warner, C.S.I.
The Hon'ble P. Playfair.
The Hon'ble Mahārājā Partab Narayan Singh of Ajudhiā.

Before the list of business was proceeded with, His Excellency THE PRESIDENT made the following remarks :—

"I understand that it is not the custom of the Council for anything to be said outside the regular course of business, but I cannot take my seat here for

the first time without, on my own behalf, asking from you that indulgence which my predecessor bespoke for me last week in words which merit my warmest acknowledgment. I feel conscious that for some time I shall have to make many calls on your forbearance, and I should like you to remember that, if that is so, it will not be for want of any effort on my part to so manage the affairs of the Council that they may be transacted with all regularity and order and with a due regard to the despatch of business."

QUESTION AND ANSWER.

The Hon'ble GANGADHAR RAO MADHAV CHITNAVIS asked :—

Will the Government, in view of the backward state of the Central Provinces, be pleased to draw the attention of the Local Government to the small percentage of its income that is spent on colleges, and point out to it the advisability of giving increased aid to the local colleges to enable them to improve and strengthen the professoriate and extend their sphere of usefulness ?

The Hon'ble SIR ANTONY MACDONNELL replied :—

"The Government of India will forward the Hon'ble Member's question to the Chief Commissioner, Central Provinces, for such remarks as he may wish to offer ; and on receipt of them will consider whether any orders are called for in the direction indicated by the latter part of the Hon'ble Member's question."

LAND ACQUISITION ACT, 1870, AMENDMENT BILL.

The Hon'ble SIR ALEXANDER MILLER moved that the Reports of the Select Committee on the Bill to amend the Land Acquisition Act, 1870, be taken into consideration. He said :—

"It will be in the knowledge of Hon'ble Members present—or at least of some of those present—that the question of amending the Land Acquisition Act is one which has been before the Government of India for something over three years. Speaking generally, there were three points on which the law as it stands was considered to be specially unsatisfactory—one, that in the absence of any single claimant the Collector is unable to proceed to make an award, and is obliged, utterly irrespective of whether there is any disputed question to determine or not, to refer the matter to the Court ; and I have been told on more than one occasion by experienced District Judges that they had found it necessary to break the law in order to avoid the great hardship of compelling persons, whose rights were of very small value, to appear at an expense out of all proportion to their interest, or, in the alternative, of inflicting serious loss upon all the others.

"It was also objected—and it was found to be a serious objection—that the principle of assessors, which in the first instance might be supposed to be a most reasonable one when you were determining what the value of land should be, worked extremely badly ; that the assessors on both sides, instead of being judges of value, were simply partisans ; and that, instead of assisting the Judge in coming to a right conclusion, they were merely an expensive machinery of the Court.

"The other point, and one which was urged with a good deal of force, I think, from Bombay, was that under the Act as it stands there is no provision for anything except making a money payment to the persons whose land is taken, and that there are many cases in which it would be more beneficial for the public taking the land and for the parties whose land is being taken that they should get other land in the place of it ; and it was thought desirable to introduce a power, particularly in regard to such cases as temples and other places of worship, to substitute for the land taken other land, instead of handing over a sum of money which was neither so fitting a compensation nor so securely devoted to the purposes of the trust.

"Those were, I think, the three main points on which discussion took place, and after very lengthy discussion and frequent noting a Bill was introduced two years ago, of which the general principle was to enable the Collector to make an award on such materials as were properly before him in the first instance, whether the parties appeared or not, leaving any party who objected to the award to challenge it by an ordinary civil suit. When that was circulated for opinion a great many objections were taken to the procedure by civil suit, and accordingly when the Bill was in Select Committee last year the Hon'ble Mr. Woodburn, in whose charge it then was, proposed to substitute this principle, that the Collector might proceed to make the award unless any one of the claimants objected, but that, if any one of the claimants objected, the matter should be referred to the Court. That was accepted by the Committee, has, I think, met with general acceptance since, and is the basis of the Bill now before the Council. It only came out from Committee about a fortnight before the end of the last Calcutta session, and when it was proposed then to take it into consideration it was objected, on behalf of the Chamber of Commerce, that the Bill had been considerably altered in its course through the Committee, and that it was desirable that there should be more time to consider what the effect of the changes was; and on that account it was postponed until this present session instead of being passed, as it otherwise would have been in the ordinary course, at the end of the last session here. Since then it has been, as the Council is aware, referred back to the Committee in consequence of some papers of some importance which were received quite lately.

"The Committee have gone through the Bill again; the changes now made in the Bill as amended by the Select Committee last year are not very numerous, and I think they will all be found to be in the direction of improvement. The Committee have endeavoured, as far as it possibly could, to give effect to all the serious objections which had been taken to the Bill as it stood, and, although there are a number of amendments of more or less importance of which notice has been given for this meeting, I hope that the Bill will be passed through the Council substantially as it has come from the Committee."

The Motion was put and agreed to.

The Hon'ble MR. LEE-WARNER moved that in section 3 of the Bill, as amended, for clause (f) the following be substituted, namely:—

"(f) the expression 'public purpose' includes the provision of village-sites in cases where the Local Government shall declare by notification in the official Gazette that it is necessary to make such provision: and".

He said:—"I shall endeavour to support the amendment which stands in my name by as brief an explanation as possible. We have here a Bill which would enable the Local Government, as trustee for public interests, to acquire private property in a village for a public purpose—say a village school or dispensary—provided that it was able to declare that the object was public, and gave proof of the public need by contributing funds towards the compensation paid to the lawful owner for his compulsory dispossession. But suppose the village-community needed something far more important to every single member of it than a school or a dispensary, namely, a new village-site. Take the practical case put by the Government of Bombay in January, 1885: 'It has been found necessary in Khandesh to move a village from a dangerous position on the bank of river to a safer locality, but the only land suitable cannot be obtained without recourse to the Act,'—then no relief can be given to the anxious householders, whose women and children are nightly racked with the fear of a watery death, unless Government can certify that in the particular district it is customary for the Government to make such provision. I presume that, when the Legislature imposes a condition, a special obligation devolves on the executive to interpret that condition strictly. It might happen that custom could not easily be proved in the district. In the first place, the existing Act precludes the establishment of any custom, since the Bombay Government inform us that they are advised that the law as it stands does not admit of relief. Again, it might be that the contingency had never before arisen. This might be specially the case where new irrigation works have filled a river bed, as I

recollect was the case in some land I acquired for Government on the banks of the Nira River in the Poona District, and altered the conditions of the riparian village-sites. Or, again, a new district may have been added to the empire, and no occasion yet arisen for providing an addition to a village-site described by the Deputy Commissioner of Bassein as bounded as follows:—‘In front a river, at one end a kyaung, at the other a graveyard, and paddy fields behind. As the population grows the village becomes more and more crowded, and the surroundings more and more insanitary, especially in the case of erosion, since the only direction for expansion is behind.’ But I need not weary the Council with the difficulties which might arise in practice in the way of a conscientious declaration as to custom.

“I proceed to consider the objections to the grant of the powers which the Government of Bombay, Sir Dennis Fitzpatrick and the Chief Commissioner of Burma have recommended. They refer, I understand, to the general principle of the policy of limiting the power of the executive to interfere with private property, and to the consideration that the sacred rights of property would be invaded, in the case put, for the benefit of a small community. As to the first, whilst admitting that compulsory acquisition should be limited, I submit that in regard to village-sites the very nature of the case secures exceptionally strong and self-acting restrictions which would protect the grant of the power sought from abuse. In the first place, Government will have to find the money for the acquisition, and a strong conviction of the necessity for it is ensured by that obligation. In the next place, the expense of the exodus will fall upon the villagers, who not without the gravest necessity will uproot their temple, forsake their houses, and move away from associations most sacred to them. When they have incurred this expense, they will probably require a new village-chavdi or village-hall to which they will have to contribute, and one way or another it is certain that the change of a village-site will never take place without much hardship and regret. I submit then that there is no justification for apprehending that the powers, if granted, will be abused. With the other argument I may be briefer. To the simple village folk, who never leave their village except for the day's toil or for the occasional visit to the market town, the highest conception of public purpose which can occur to their minds must be the village-site. Whose interests are to be set against the paramount necessity for change or extension where the very safety of the people and their permanent sanitary welfare are concerned? One of themselves at the best, and more probably an absentee money-lender, who has acquired a property in the village, will be required to receive full value for the surrender of his field. If after the passing of this Act I were to find myself in a Dekkhan village, with the whole community begging me to obtain from Government a new site for them when their own village was falling into the river, I do not know what arguments I could find to justify to their common sense a refusal to take up land for a new village-site. I trust that the Council will save me from ever being placed in such a dilemma, and the Local Governments from the trouble and possible risk of searching for proof of custom.

“In conclusion, I beg to explain that I was unable to press this amendment on the Select Committee, since I joined it after the section had been disposed of. Moreover, the Committee gave such patient attention and large support to other amendments proposed by me that, when I was informed that the section had been drafted as it stands after full consideration and not without a division of opinion, I felt that the time for appeal to the Select Committee was passed, and that it was my duty to submit my amendment to Your Excellency's Council.”

The Hon'ble SIR ALEXANDER MILLER said:—“On this point I can really only speak personally for myself. It was not one of the points before the Government of India at the time when the Bill was prepared; in fact, I do not think it had ever been thought of then, but when it came before the first Select Committee it certainly was considered at very great length by that Committee and argued very minutely; and the provision which you now find in the Bill was accepted by that Committee as a fair compromise, and as enabling the provision of village-sites, in the only case in which, in the opinion of the Select

Committee, it was fair to provide them; that is to say, it was shown that there were cases in which the Government were in the habit of providing the sites and in which, in fact, the people looked to the Government to provide sites when necessary, and the Committee said that it was reasonable that the Government should in those cases have the power to provide sites compulsorily if they thought fit. The Committee were strongly of opinion that, ordinarily speaking, it is a man's own business to find his own house, and not to take his neighbour's land for the purpose unless his neighbour is willing to sell it. Accordingly the Committee distinctly refused permission to insert the words 'village-sites,' without qualification: the question was raised again before the second Select Committee; it was not discussed at the same length, but Mr. Lee-Warner did raise it; and the Committee, by a majority, I think, of four to one, came to the conclusion that the provision as it stands in the Bill went as far as it was reasonable to go in the direction of taking the land of one man compulsorily for the benefit of another for what cannot possibly be called a public purpose: and, therefore, speaking entirely for myself and in consequence of what has passed in the Select Committees, I must ask the Council to adhere to the words as they stand in clause (f). I may add that I offered personally to support the amendment provided that words were introduced which threw the whole expense of working the provision upon the Government, for the purpose of preventing Government from merely being used as a hand by which the villagers or any of them might manage to get possession of a site which they liked better than their own at the expense of some other individual. Mr. Lee-Warner thought that that would not go far enough to meet his purpose and therefore that proposal may be treated as non-existent."

The Hon'ble MR. CLOGSTOUN said :—" I beg to second Mr. Lee-Warner's amendment. The question so far has been discussed as relating to rights in which only a few villagers are concerned, but in the Madras Presidency the question has arisen as to how to provide house-sites for the *Pariahs*, who form a very large proportion of the population of Madras. They represent some 6 millions out of a population of 36 millions. The difficulty of providing houses for *Pariahs* in certain districts came up before the Government the other day, and the Government decided that, if necessary, they would take steps to acquire sites for these *Pariahs* under the Land Acquisition Act. The section as it stands now in the Bill would in most districts in the Madras Presidency give the Local Government power to provide village-sites for *Pariahs*, because in the Madras Presidency in most districts it is the practice of the Government to provide village-sites; but the needs of the *Pariahs*, or of any other similar large section of the population, may be equally great in other presidencies as in Madras, and where the Government is not in the habit of providing village-sites, the section as it has been drawn would preclude them from doing so in any such places. I think all Governments ought to have the power to give these sites. Most districts in Madras are under the raiyatwari system, and in these districts, therefore, the Government would have the power, without this section, to give sites because the waste-land is all their own and there is generally a sufficiently large amount of waste-land from which to give the sites. But there are other districts almost entirely under the zamindari system, and the section as it stands would preclude the Government from granting sites in such districts. For these reasons I am prepared to support Mr. Lee-Warner's amendment."

The Hon'ble DR. RASHBEHARY GHOSE said :—" As one of the members of the Select Committee I am bound to say, as my learned and hon'ble friend Sir Alexander Miller has already pointed out, that the amendment proposed by the Hon'ble Mr. Lee-Warner was solemnly discussed in Committee, and we came to the conclusion, after thorough discussion, that the power of the Local Government to acquire land for village-sites should be limited only to those cases in which it has been usual or customary for the Local Government to provide such sites. In Bengal, the province with which I am most familiar, it is by no means an unusual occurrence for villagers to be obliged, owing to the action of the rivers, to change their village-sites; but the Bengal

Government has never asked for any power of the kind proposed by the Hon'ble Mr. Lee-Warner, and I am not aware that any difficulty has been practically experienced by the villagers in acquiring land at a fair price for village-sites when the old sites have been washed away. I regret, therefore, that I cannot accept the amendment proposed by the Hon'ble Member."

The Hon'ble SIR ANTONY MACDONNELL said :—" I would only desire to say, with reference to the remarks which have fallen from my hon'ble friend Dr. Rashbehary Ghose, that the thorough discussion to which he refers occurred in the first Select Committee and before I had the honour of being a member of the Committee. I merely make this remark with the view of explaining that I now claim the liberty to vote upon the question."

The Hon'ble MR. WESTLAND said :—" I wish to submit to the Council a brief remark on this subject, namely, that to lay upon the Government the duty of providing village-sites in places where it is not customary to do so is to lay upon it a new duty which may involve a very serious expenditure in the future.

" If the provision does not exist, there are very many ways in which the villagers can find sites for themselves when their villages have been swept away by erosion. It certainly has, as my hon'ble friend Dr. Rashbehary Ghose has mentioned, been customary in Bengal for villagers to find sites for themselves. It is obvious that, if a provision of the law were now to enable a Local Government to provide sites for these villagers, it would be in their interest to move the Local Government in the direction of providing such sites at the expense of the Government, even in cases in which without such a provision they would have found means, as they have done for centuries, to acquire sites without assistance ; but to lay upon the Government what may prove an extremely expensive burden, and certainly is a new one, namely, that of providing village-sites in any case in which the Local Government thinks it desirable, is a measure to which I should have the strongest objection."

His Honour THE LIEUTENANT-GOVERNOR said :—" With reference to what has fallen from my hon'ble friend Dr. Rasbehary Ghose, to the effect that no inconvenience has been felt in Bengal by the absence of any such provision as this, I should like to say that cases have come to my knowledge in which very serious difficulty has been felt from the absence of this provision. Cases have occurred within my experience in which large landholders control the entire land round some particular village or station, which is a growing and increasing one, in which they exercise great, and sometimes undue, authority over the inhabitants by refusing to allow them to buy land for the sites of their houses, and by forcing them to accept leases on terms which the persons concerned think to be unduly severe. It would be convenient in many cases if sites could be provided under this section, for instance, for *amlas*, a class of ministerial officers attached to our Courts in sub-divisions. It has been brought to my knowledge that in some instances these officers have found it impossible to buy places to live in, and have been obliged to accept leases and grants of land framed in a manner which seemed to place them under liabilities and obligations to the landowners, which obligations might be thought to be liable to act in a manner prejudicial to the performance of their public duties. I would further urge upon the Council as a general question whether the language of the section as it now stands is suitable, and whether the phrase that is used giving the Government power to act only where it is customary to do so is one under which action can conveniently and properly be taken. A Local Government decides, under circumstances that are brought to its knowledge, that it is necessary to provide sites for the expansion of a village or town, or for the provision of houses for its own servants. Who is to decide whether it is customary or not ? If the Local Government chooses to say it is customary, who is to put it to the Local Government's conscience and say 'Are you stretching your powers or are you acting in accordance with the spirit of the law ?' I submit that this is a position in which the Local Government should not be placed, and it ought not to be possible for the Civil

Court to interfere, as I conceive it might do, and to say that Government must prove the fact of the custom, or else that it is acting in opposition to the law.

"On these grounds I wish to support the amendment brought forward by my hon'ble friend Mr. Lee-Warner."

The Hon'ble MR. LEE-WARNER said:—"I should like, in conclusion, to make one remark. It is natural that the Hon'ble Member in charge of the Bill and the Hon'ble Mr. Westland should be anxious to avoid the expense to Government involved in the proposal which I have brought forward. I may explain, however, that it was partly with the same motive that I was unable to accept the suggestion made by the Hon'ble Member in charge of the Bill that the words "provided that the cost is wholly met from public funds" should be added; because I felt that, if the villagers came forward and said 'We are in such terror of remaining in this village that we are willing to bear part of the cost of providing a new site,' it would be contrary to public policy to refuse such a contribution for this purpose. All we contend for is to give the Local Government a power which it does not at present possess, and that it does not possess this power the papers before the Council, as, for instance, the report of the Collector of Bijapur, sufficiently show without falling back upon the letter which the Bombay Government wrote in 1885 to the Government of India, in which they pointed out that they were legally advised that under the law they could not take up a village-site. The Government of India then replied that the matter would be looked into and, if possible, provided for when the Act was under amendment. That pledge I now ask the Council to redeem.

"The Hon'ble Member, who seemed to think that no practical difficulty had occurred, must have overlooked what the Collector of Bijapur says:—

'One of the occasions on which the insufficiency of the old Act was most felt was the necessity of providing new village-sites in cases where the existing site has been washed away, and great difficulty has often been experienced.'

"We must bear in mind that all that this amendment now proposes is to remove that objection. The clause would be permissive, not obligatory; it would still rest with the Government to decline to provide money for the purpose, and if they declined then there would be no declaration that any village-site was required. Custom may very likely be established in some cases, but my object is to avoid any undue straining of the clause inserted in the Bill, which makes it necessary to declare that it is customary to provide village-sites in the district. The Hon'ble Dr. Rashbehary Ghose has told us that in this part of India, where there are large zamindari tenures, the villagers provide their own village-sites, and that it is not necessary to interfere; but in Bombay, where every single acre of land is taken up, and where a village-community, if it moves at all, must move *en masse*, the Local Government has represented its difficulties, and asked for powers which I trust that the Council will give."

The Motion being put, the Council divided:—

Ayes.

The Hon'ble Mahārājā Partab Narayan Singh of Ajudhiā.
The Hon'ble Mr. Lee-Warner.
The Hon'ble Mr. Clogstoun.
The Hon'ble Dr. Lethbridge.
The Hon'ble Sir Antony MacDonnell.
The Hon'ble Sir Charles Pritchard.
The Hon'ble Lieutenant-General Brackenbury.
His Excellency the Commander-in-Chief.
His Honour the Lieutenant-Governor.

Noes.

The Hon'ble Mr. Playfair.
The Hon'ble Gangadhar Rao Madhav Chitnavis.
The Hon'ble Mr. Buckingham.
The Hon'ble Mr. Stevens.
The Hon'ble Fazulbhai Vishram.
The Hon'ble Sir Griffith Evans.
The Hon'ble Dr. Rashbehary Ghose.
The Hon'ble Mr. Westland.
The Hon'ble Sir Alexander Miller.

His Excellency THE PRESIDENT gave his vote to the provision of the Bill as appended to the Report of the Select Committee. The amendment was accordingly negatived.

The Hon'ble FAZULBHAI VISHRAM moved that in section 5 of the Bill, as amended, for the words "Collector or other chief revenue-officer of the district, and such decision shall be final," the words "Court as provided in section 18" be substituted. He said:—"In support of this I wish only to observe that the finality of the Collector's award contemplated by section 5 of the Bill will entail great hardship upon the parties interested. It seems to me that for the purposes of acquiring land for public purposes the Collector acts as a mere agent to Government, and to vest such an agent with such absolute powers may lead to failure of justice. For under the present procedure, when a case is referred by the Collector to the Judge, the claimant stands in the position of a plaintiff and the Collector that of the defendant, and to constitute the defendant in a suit as a Judge (as proposed by section 5) will be something like an anomaly. To vest the Collector with absolute power of determining the damage, which may sometimes be as serious a matter as the determination of compensation and apportionment, and to expect a Collector who has absolutely no training in judicial work to perform the functions of a Judge, seems to me to be open to objection."

The Hon'ble SIR ALEXANDER MILLER said :—"I wish to say that this section deals only with the case of certain small amounts for damage consequent upon the entry upon the land ; to make it the subject of a regular suit before a Judge seems to be very unnecessary, and we thought that quite sufficient protection was given to the claimants by providing that these claims should go to the chief revenue-officer of the district in person, and not be decided merely by the person acting as Collector. The actual Collector of the district is not to be at liberty to delegate his authority in a case of this sort, and we thought that it was much more reasonable to give a summary procedure before him in such a small matter than to send it to the Judge, who no doubt is the proper authority to determine the value of the land itself, when the Collector's award is objected to."

The Hon'ble MR. STEVENS said :—"I wish to remark that this provision is merely for the rapid disposal of such claims as may be made for damages under section 4, that is, damages incurred in entering upon the land. The Bill goes beyond the existing law. Under the existing law such a matter is decided by the person who is called a Collector, but who in most cases is a Deputy Collector. The Select Committee propose that, instead of the case being decided by him, the ultimate decision should be made by the chief revenue-officer of the district, and therefore the Bill as it now stands gives more security than the present law."

The amendment was put and negatived.

The Hon'ble SIR ALEXANDER MILLER moved that in section 6, proviso, of the Bill, as amended, the words "out of" where they occur the second time (in line 5) be omitted. He said :—"The amendment is a purely formal one and arises in this way. The Bill as it originally came out of Select Committee provided that—

'no such declaration' [of intended acquisition] 'shall be made unless the compensation to be awarded for such property is to be paid out of public revenues, out of some fund controlled or managed by a local authority, or by a Company.'

"Then, in deference to a representation from Bombay, the words 'wholly or partly' were put in before the words 'out of public revenues.' But the words following, 'out of some fund,' read grammatically, would imply that 'wholly or partly' should be confined to 'public revenues,' whereas they were intended to apply also to 'some fund controlled or managed by a local authority.' In order to make that clear I propose the amendment in question."

The amendment was put and agreed to.

The Hon'ble MR. PLAYFAIR moved that in section 9, sub-section (4), of the Bill, as amended, after the words "in a letter addressed to him" the words "at his residence or place of business" be inserted. He said :—"The amendment I have the honour to propose is intended to facilitate the working of the Act by securing convenience to persons whose property is situated at a distance from their ordinary place of residence, and who might not receive early notice of the intention of Government to acquire such property for public purposes. It not infrequently happens in India that the post office receives letters for delivery with no fuller directions than the town, sometimes only the district, in addition to the name of the person, and there must always be a certain amount of risk in the expeditious as well as in the safe delivery of such letters. Without the insertion of the amendment I have the honour to propose it would be possible for the office of the Collector to carelessly issue notices under this Act without taking the trouble to ascertain and direct them to a correct address, and I have the honour to submit that such a contingency should, as far as possible, be guarded against."

The Hon'ble SIR ALEXANDER MILLER said :—"The only difficulty about that is that it is quite possible that the man's private address would not be where the notice ought to be given. He might have directed that the notice should be sent to him at some other place, say, at his solicitor's office, and it would be necessary, I think, to enlarge the description so as to cover such cases. But is it not the fact that a letter sent to him by post must necessarily, under the Code of Civil Procedure, be addressed to some place where he ought to be found? I would propose that the amendment be put in this way, that for the words 'at his residence or place of business' the words 'at his last known residence, address or place of business' should be substituted."

The amendment, with the further amendment suggested by the Hon'ble Sir Alexander Miller, was put and agreed to.

The Hon'ble GANGADHAR RAO MADHAV CHITNAVIS moved that in section 10, sub-section (1), of the Bill, as amended, for the words "for the year next preceding the date of the statement" the words "for three years next preceding the date of the statement" be substituted. He said :—"The amendment proposed by me is with a view to enable the Collector to come to a better and more accurate determination of the award. A statement giving the rents and profits derived from the land for one year preceding would, I respectfully submit, be a very unsafe guide in such matters. The year preceding may be one exceptionally good or one exceptionally bad, and to make a calculation for the sake of award on the strength of a statement of profits received during such a year may at all events happen to be inaccurate and unfair to either side. It is thus, I believe, essentially necessary, in order to remove misunderstandings in future, to require the parties to furnish a statement with profits and rents received or receivable during the preceding three years. I have thus ventured to place this amendment before you, and I hope it will meet with the approval of Your Lordship and the Hon'ble Members of the Council."

The Hon'ble DR. RASHBEHARY GHOSE said :—"I venture to think that the Hon'ble Member who has proposed this amendment is labouring under a slight misapprehension as to the true scope of section 10 of the Bill. All that that section says is that the Collector may call upon the claimant for a statement of the rents and profits received or receivable on account of the land for the year next preceding the date of the statement, and sub-section (2) says—

'Every person required to make or deliver a statement under this section or section 9 shall be deemed to be legally bound to do so within the meaning of sections 175 and 176 of the Indian Penal Code.

"There is no objection to a claimant, if he chooses to do so, making a statement of the rents and profits not only for three years but for any number of years, and I should think that the Collector would be only too glad to have such a statement before him. If, however, the amendment is carried, the Collector would be entitled to call upon the claimant to furnish a statement for a longer

period, a requisition which he might in some cases not be in a position to comply with, and he would then lay himself open to very serious penalties. I venture to think, therefore, that the proposed amendment is not likely to serve any useful purpose; on the contrary, it would impose upon the claimant an obligation which he might find it difficult in some cases to discharge to the satisfaction of the Collector."

The Hon'ble LIEUTENANT-GENERAL BRACKENBURY said:—"I support this amendment. The object, as I take it, of section 10, sub-section (1), is to enable the Collector to have an estimate of the rents and profits ordinarily received or receivable from the property in question, in order that he may be able fairly to assess a claim or compensation. I do not think that it would be possible to assess that claim for compensation on the rents and profits received for one year only. Three years is the period taken in Government estimates; we consider that that is a fair amount of time upon which to base an estimate of any real value, and I think that three years ought to be taken in this case."

The amendment was put and agreed to.

The Hon'ble SIR ALEXANDER MILLER moved that in section 18, sub-section (1), of the Bill, as amended, after the word "compensation" where it first occurs, the words "the persons to whom it is payable" be inserted. He said:—"It was agreed by the Select Committee that the words 'the persons to whom it is payable' should be introduced into this sub-section in order to bring it into conformity with section 30, and we have actually mentioned in the Report of the Select Committee, paragraph 10, that—

'the object of the slight addition made by us to section 18 (1) is to make the provisions of that section as to disputes concerning apportionment the same as those of section 30 on that subject.'

"It was quite by an accident that that addition has not been made, and I now move to insert it."

The amendment was put and agreed to.

The Hon'ble DR. RASIBEHARY GHOSE moved that in the first clause of section 23 of the Bill, as amended, for the words "market-value" the word "value" be substituted. He said:—"I would ask permission to slightly modify the language of the amendment, because I find that the words 'market-value' occur in more places than one in section 23, and the amendment ought therefore to run as follows:—

that in section 23 of the Bill, as amended, for the words 'market-value,' wherever they occur, the word 'value' be substituted.

"The ground on which I ask that the word 'value' should be substituted for 'market-value' is that the section as it now stands assumes that everything which may be acquired under the Statute for public purposes has got an ascertainable definite market-value; but there are things of which you cannot say that they have got any market-value: a church, for instance, or a temple. I am not putting merely a hypothetical case, for an instance actually occurred recently in the Presidency of Madras in which the question arose as to whether or not the owner of two very ancient temples was entitled to any compensation under section 24 of the present Act.

"The case came before the High Court, and a Division Bench of the High Court decided that the owner was not entitled to anything because, as Mr. Justice Shephard said, the temples did not possess any market-value. That decision was confirmed on appeal to the Privy Council, and their Lordships in delivering judgment said:—

'The case was heard by Mr. Justice Wilkinson and Mr. Justice Shephard. As regards the temples and carvings, they both agreed with the District Judge that they have no market-value. It is highly improbable that they should have any. No evidence was offered to show that there is any; and Mr. Justice Wilkinson adds that the claimant's counsel did not assist the Court by suggesting any price which might be offered as a fancy price. Their Lordships find themselves in a like position with the High Court, and all

they can do is to express agreement with the Courts below on this point.'—*Law Reports Indian Appeals, Vol. 20, p. 87.*

"I suppose no evidence could have been offered to show that there is any market-value for temples, either in Madras or in any other part of India. The result, therefore, was that the owner of the temples was expropriated, and it was held that he was not entitled to *any* compensation. In the English Land Clauses Act the term used is not 'market-value' or market-price, but 'value,' and the law on this point in England is summed up in a well-known text-book on the subject. At page 114 of *Cripps on Compensation* it is said:—

'The value to the owner can be ascertained either by a valuation of the lands taken with the addition of compensation for incidental injury, or by what is known as the reinstatement principle. In either case, the test of compensation is value to the owner. The difference arises in the method to be adopted in ascertaining this value. In a majority of cases, the value to the owner may be fixed by the value of the property taken, with the addition of compensation for incidental injury; but in some cases the value so ascertained would not be the value to the owner, and then the principle of reinstatement should be applied. This principle is that the owner cannot be placed in as favourable a position as he was in before the exercise of compulsory powers, unless such a sum is assessed as will enable him to replace the premises or lands taken by premises or lands which would be to him of the same value. It is not possible to give an exhaustive catalogue of all cases to which the principle of reinstatement is applicable. But we may instance churches, hospitals, houses of an exceptional character, and business premises in which the business can only be carried on under special conditions, or by means of special licenses.'

"In order to obviate any possible misconception I propose to add the following proviso in the shape of an explanation to the amendment in the paper:—

"'Value' shall mean market-value when the property has a market-value, but in cases where the property has no market-value the value shall be deemed to be such a sum as will enable the owner to replace the premises or lands taken by premises or lands which would be to him of the same value.'

"The Madras case illustrates the necessity for amending the language of the law as it now stands. A somewhat similar difficulty would arise in dealing with mansion houses in the country under the Act. There is no market for such houses, however expensive and costly in the interior of the country. I submit, therefore, that there can be no harm in adopting the word 'value,' qualified as it is by the explanation which I am going to add to it, for the words 'market-value' which are now to be found in the Bill."

The Hon'ble SIR ALEXANDER MILLER said:—"I should not object to the amendment on the paper at all myself. I think that, wherever an article is marketable, the market-value is the proper test of its value. But it is true that there may be cases—in fact, there has been one in which the article had a very considerable value in which was decided that it had no market-value. No particular harm was done in that case, because the temple concerned was merely taken for the purpose of preserving it, and it was just as valuable to the people after it was taken as it was before. But, suppose it had been taken for the purposes of a railway, it would, I think, be rather a hard thing to say that it had no value, and therefore that it was not to be paid for because it had no market-value and was not a source of income to the owner, and, therefore, quite irrespective of the contention of the Hon'ble Member, I think the word 'value' is a better word to use in this Bill than the words 'market-value'.

"I should object, however, to the proposed explanation, because I see great objections to any attempt to define 'value' or 'market-value.'"

The Hon'ble MR. LEE-WARNER said:—"I think that although this amendment has the support of the Hon'ble Member in charge of the Bill, yet it is one of such widespread importance, and affects so much the whole principle of this Bill, that it is rather dangerous at the last moment to touch this very debateable phrase 'market-value,' merely because in a particular instance the application of market-value to the acquisition of a particular temple proved

difficult. If the Council have read the various discussions and reports of the Select Committees, it will be remembered that on no subject has there been greater difference of opinion than on this of market-value. It was at first attempted to define it, and then, in deference to strong representations for and against that course either side, the phrase 'market-value' was not defined. We have got the word in the present Act as it stands. During the many occasions that Act has been applied, certain ideas and rulings of the Courts have collected round the expression 'market-value.' At any rate it is a more precise explanation of what is required than the vaguer word 'value.' I am not sure that, if we had no other property to take up for a public purpose except temples, it would be necessary to change the phrase. I remember a particular case in which a temple was required not for preservation but for submersion in a large reservoir. The villagers declined to sell it, not because it was of no value, but because it was impossible for them to assess the value, and they would be no parties to the sale of so sacred an edifice. It devolved upon me to settle the case, and I simply ascertained by inquiry what the cost of erecting the temple had been. I also was able to assess with perfect ease the value of the land on which the temple stood, and, having addressed the Government on the subject, I was permitted to place in deposit at the treasury, to be paid on the call of the village-headmen, the sum of money which I had awarded. In due course of time they purchased another site, the temple was removed and a new temple set up where it was required. The case, however, is so very rare that it seems to me that it would be dangerous at this stage to go and uproot a phrase which has been deliberately adopted throughout the Bill, and to unsettle the whole question of 'value' and 'market-value' which it was hoped was at last laid at rest by the manner in which this Bill was drawn up. For this reason I should be sorry to support the alteration of a phrase in reference to a matter in which there has been so much discussion."

The Hon'ble SIR GRIFFITH EVANS said that, in the case referred to by the Hon'ble Mr. Lee-Warner, he had not committed the injustice of taking the temple for nothing, as he might have done, but had made a representation to the Local Government and settled the question of compensation to the owner. It was not, however, everybody who would be so tender-hearted. This went to show there was need of amendment in the law. He, however, quite agreed with the Hon'ble Member that it would be unsafe to alter important words with regard to which there had been so much discussion, and so many decisions, at this late stage. If new words were adopted, he feared that there might be a great deal of litigation over again. He would not be inclined therefore at this stage of the Bill to alter the words, unless the proviso which his hon'ble friend Dr. Rashbehary Ghose had suggested, limiting the change to cases where there was no market-value, were adopted. If such an explanation were adopted, it would remove any objection of the kind the Hon'ble Mr. Lee-Warner had put forward. It would leave the law exactly as it was with regard to every case save the exceptional cases where there was no market-value.

The Hon'ble SIR ANTONY MACDONNELL said:—"I agree with my hon'ble friend Sir Griffith Evans that it is very undesirable at this stage to introduce into the Bill so far-reaching a change as that suggested. If the Council will refer to paragraph 14 of the Further Report of the first Select Committee, they will find it there stated that—

'we have again considered the question of a definition of the term 'market-value,' but we adhere to the opinion of our Preliminary Report that it is preferable to leave the term undefined. No material difficulty has arisen in the interpretation of it; the decisions of the several High Courts are at one in giving it the reasonable meaning of the price a willing buyer would give to a willing seller; but the introduction of a specific definition would sow the field for a fresh harvest of decisions; and no definition could lay down for universal guidance in the widely divergent conditions of India any further rule by which that price should be ascertained.'

"I think it would be unwise to introduce the change now proposed at this stage. My disposition is to agree with the substance of the Hon'ble Dr. Rashbehary Ghose's proviso, but I cannot say how far that proviso would

meet the case, and at this stage of the Bill I think it would be difficult to speak with certainty on the subject."

The Hon'ble SIR CHARLES PRITCHARD said:—"The question of the phrasing of this sub-section of the Bill received very careful attention at the hands of the Select Committee which considered the Bill on two separate occasions last year. That Committee, of which my hon'ble friends Sir Alexander Miller and Dr. Rashbehary Ghose, as well as myself, were members, reported unanimously in favour of the retention of the words 'market-value,' as used in the existing Act, for reasons that are stated in paragraph 7 of its original report dated the 1st February, 1893, and are more fully explained in paragraph 14 of its second report dated the 22nd March, 1893. The new Select Committee which has recently again considered the Bill has also reported in favour of their retention. The Hon'ble Mover of the amendment does not contend that, even in the extreme case which he has cited, the use of those words has led to any material injustice or inconvenience; the interpretation to be placed upon them has now been settled, after much litigation, by decisions of the Courts, and I would deprecate any alteration of them which would only sow the field for a harvest of further litigation and fresh decisions."

His Honour THE LIEUTENANT-GOVERNOR said:—"I quite agree with what has fallen from the two Hon'ble Members who have last spoken and also from my hon'ble friend Sir Griffith Evans on this subject. I think it would be extremely inadvisable to alter the law so suddenly and to make an alteration which even the Hon'ble Mover of the amendment had not foreseen the full effect of when he put his amendment on the paper, inasmuch as he has been obliged to suggest a further addition to it which I have only heard now for the first time. It would, in my opinion, be a very serious matter for this Council to accept an important and serious change in the law in such a light-hearted way, and if the amendment should be carried I should feel it my duty to move that the consideration of the Bill should be postponed, and that it should not be passed into law until the matter was further considered."

The Hon'ble DR. RASHBEHARY GHOSE said:—"It is said that it is impossible to foresee the full force and meaning of the proposed amendment; but the word 'value' is, I submit, not new in its application to land required for public purposes. It is to be found in the English Land Clauses Act, from which our own Act has been copied with variations which have not always been improvements. The word 'value' has received a definite meaning, certainly of a less flexible character in England than the words in the Indian Act, and the passage which I read to Hon'ble Members from *Cripps on Compensation* shows what construction has been put on that word by English Judges in the English Courts. The principle adopted by the English Courts is the very same principle which the Hon'ble Mr. Lee-Warner followed when he acquired a Hindu temple for public purposes. It is known as the principle of reinstatement. It has been said that it would be dangerous to accept the amendment now proposed at this moment. It is true the particular case in the reports was not present to my mind when the Select Committee sat on the last occasion; but I venture to think that we should not be doing our duty if we left a question like this unsettled;—unsettled perhaps is not the proper expression to use. We should leave all persons who might happen to have property of this valuable character liable to be expropriated, no doubt for the most benevolent purposes, without any compensation at all; because the law as laid down by the Privy Council must be binding on every Court in this country from the highest to the lowest. We shall have to wait—I do not know for how many years—for an amendment of the law, and, even if this amendment could be carried only at the cost of another reference to the Select Committee, I do not think that ought to be a sufficient ground for the rejection of my proposal. I propose, therefore, as there seems to be less objection to the amendment with the proviso, to take the amendment as a whole, and to add what I have just read as a rider to the amendment which stands in my name. It is perfectly true—and I am sorry to admit it—that I was not able to give notice of this amendment until yesterday afternoon; but the amendment I propose does not involve questions of a

novel or of a very abstruse character, and I submit, for the reasons already stated, that it is one which ought to be adopted, as great injustice and hardship might otherwise arise in the case of property which has either no market-value, or the market-value of which cannot be ascertained in any of the ordinary modes now followed by our Courts."

His Excellency THE PRESIDENT said :—"I should like to say that, as I understand the Rules of Business, even if this proviso were approved, it should be put as a separate amendment, and not taken as part of the amendment before the Council. The amendment must be put, I take it, in the form in which it appears on the paper, and if any Member of Council takes objection to the proviso it cannot be put."

The Hon'ble SIR ANTONY MACDONNELL said that he did not like the proviso and would vote for the Bill as it stood, but, if the Hon'ble Member wished to have the proviso, he might perhaps, with the permission of the Council, suggest another form of amendment which might meet the case.

His Excellency THE PRESIDENT thought that the proper course would be to put the amendment as it stood upon the notice-paper.

The amendment was put and negatived.

The Hon'ble MR. PLAYFAIR moved that in section 23, clause *fifthly*, of the Bill, as amended, after the words "the reasonable expenses" the words "and loss" be inserted. He said :—"I do not find that a definition has been given to the meaning of the word 'expenses' which appears in this section of the Act. The ordinarily accepted meaning of the word implies outlay, but for the present purpose this might prove to be a restricted meaning, and might be limited to the cost of removal of goods and effects from one place of residence, or place of business, to another. I have the honour to submit that the compulsory change of residence, and especially the compulsory change of a place of business, may result in a serious loss to the persons concerned, and I therefore beg leave to suggest that the Court should be empowered to take into consideration compensation for loss through disturbance, incidental to a compulsory change of residence, and more especially a change affecting a person's business. Locality often possesses an element of convenience, which has an important value in connection with business; and, if a person enjoys such special advantage through having established himself in a particular site, it may be for a long period, it seems to be reasonable that he should be entitled to compensation when he is disturbed for the benefit of the general public. I have the honour to submit that in cases such as this Government should err, if anything, on the side of liberality to those from whom it acquires land, for the benefit of the community, which, as a site, has acquired a business value. On the other hand, an applicant for loss sustained through compulsory change of place of business could not succeed if he makes an extravagant demand, as the context of this section provides that he shall receive nothing more than compensation for reasonable expense and loss (if any) incidental to such change. And, if the applicant and the Collector disagree, the Court of appeal would finally determine the reasonable loss."

The Hon'ble SIR ALEXANDER MILLER said :—"I think that, if the Hon'ble Member had read the paragraph which immediately precedes the one which he proposes to amend, he would see that the point is immediately covered by it. Amongst the things which the Collector is to take into account are damages to the moveable and immoveable property of the claimant "or his earnings"; consequently, if he loses anything in his business, or in the shape of having to transport his furniture, or move his property, that would be taken into account under the fourth head, and I do not think it is necessary to add it over again under the fifth head."

The Hon'ble DR. RASHBEHARY GHOSE said :—"I am unable to accept the proposed amendment to add 'and loss' in the fifth head in section 23, and for

the reason which has been given by my hon'ble friend Sir Alexander Miller. In this country, although the law is different in England, compensation may be given for the loss of moveable property and also for the loss of earnings. Any loss, therefore, which would presumably be compensated for under the Hon'ble Mr. Playfair's amendment would be compensated for under the fourth clause, because it would be either loss as regards the person's earnings or loss as regards moveable property, in the case, for instance, of any injury to a tradesman's stock in trade."

The amendment was put and negatived.

The Hon'ble MR. LEE-WARNER moved that for the last clause of section 24 of the Bill, as amended, the following be substituted, namely :—

" *seventhly*, any outlay or improvements on, or disposal of, the land acquired, commenced, made or effected without the sanction of the Collector after the date of the publication of the declaration under section 6."

He said :—" This amendment was already suggested to me by some papers which were laid before the Select Committee, but on the whole I thought it inadvisable to make any proposal then. After, however, the Select Committee had performed its duties, the Government received a letter from the Indian Association, dated January the 26th, which proposed one part of the amendment which I now wish to move. I then looked over the papers again, and finding that a somewhat similar proposal had received the support of my lamented friend the late Hon'ble Mr. Justice Telang, and had also been supported by the Punjab Government, as well as by the Government of Bombay, it seemed to me that it would be advisable to take this last opportunity for considering the proposal of the Indian Association, which ran in the following terms :—

' Suppose a claimant has begun to erect an additional room to his house for his convenience, or to repair the same before the publication of the declaration. The Association is of opinion he should either be permitted to complete the same or else compensated for his inconvenience. The Association does not see why, in order to enable Government to make the acquisition at less cost, he should deny to himself the comforts and safety which he might otherwise have had between the date of publication and the date of taking possession, unless it should appear clear that the only object he had in view was to add to the value of the compensation.'

" It will be observed that I propose to meet this difficulty by the second part of my amendment—the words ' without the sanction of the Collector ' ; because what I propose is that any outlay or improvements sanctioned by the Collector may be allowed for. In the same way the District Judge of Lahore referred to the same difficulty in these terms :—

' Suppose the owner has half sunk his well or dug a length of half or more of his canal cut, or suppose the works are nearing completion. Is he to stop all further work because of the declaration in the Gazette ? If the works were completed, the owner might derive considerable profit between the completion and the time of making of award by the Collector.'

" I myself recollect a case in which Government took up a very large tract to form the bed of a storage supply for water. Of course, as the embankment or bund rose, the area covered by the water extended, but it took three years to complete the embankment. The result was that the villagers on its extreme margin were able to go on cultivating for three years after the Government had not only given their declaration but had taken possession. In such cases it seems to me that if a man has partially sunk a well, and all but finished his work, it is only right that the Collector should say to him ' Well, you may finish your outlay of capital, and I will give you the compensation.' I would observe in passing that it is satisfactory to find that the Indian Association admit that the amended Bill is a great improvement on the Bill as originally introduced and also on the existing Act, and that the several suggestions made by them have all more or less been considered by the Select Committee, or at least placed before it in the recommendations of the various Local Governments. I am anxious now to take the opportunity offered by this further recommendation from the Association to go back to the reports from which I have quoted, and

provide an authority which will enable the Collector to sanction the completion of certain improvements and so award compensation for them. Turning then to the rest of my amendment, I would also ask permission to add the words proposed by the Bombay Government 'or disposal of'. It seems to me that this might possibly meet the objections which the Hon'ble Dr. Rashbehary Ghose brought to the words 'market-value,' because (I may be wrong, but) it appears to me that in the case of acquiring a site for any public purpose on which a temple was built, if the Collector were to say to the owner 'Well, I see that the Act is likely to cause difficulty in assessing the "market-value" of your temple. You may therefore make a fictitious sale and sell it to a religious body for a reasonable sum of money,' we should then get over the difficulty of there being no 'market-value.' Possibly the guardians of a temple, who object to sell the sacred object to Government, might be willing to sell it to a Brahman priest, and the price of that transaction, if approved of by the Collector, would guide him as to the price of acquisition and the determination of 'market-value.' Passing, however, away from this exceptional application of the proposed amendment, and dealing with the case put by the Government of Bombay, the Council will observe that the Collector of Bombay reports that fictitious sales are not uncommon. I am aware that if these sales are really fictitious the answer will be given that they are really no sales at all; but there may be sales which it might be difficult to prove to be fictitious, and at any rate you can stop them by forbidding any disposal of the land acquired which will be the result of this part of my amendment. I would, therefore, move that this section should run as it is set down in the amendment."

The Hon'ble SIR ALEXANDER MILLER said that he had no objection to the amendment; it seemed to him to be an improvement.

His Honour THE LIEUTENANT-GOVERNOR said :—" I listened carefully to the Hon'ble Mover's speech, but failed to catch completely the object of the amendment proposed. He puts the case of a tract of country which is being slowly submerged, and in which a raiyat goes to the Collector and says ' I spent five hundred rupees on this well. I shall get five hundred rupees compensation; will you allow me to spend one hundred rupees more to finish the well, and to use the water from it before the land is wanted.' Then I presume the Collector will say ' If you think the use of the water for two or three years will compensate you for spending the additional hundred rupees you may use it, but do not expect that you will get a profit out of the land and also get your one hundred rupees back from the Government.' I cannot understand the exact case which the Hon'ble Member intended to provide for, and perhaps he would be good enough to explain the circumstances under which compensation should be given for an improvement which has been carried out after the first declaration has been issued, and in which it would be likely that the Collector would sanction such an improvement knowing that the Government would have to pay for it in the course of a very short time."

The Hon'ble MR. LEE-WARNER said :—" I desire to be more liberal to the man whose land is compulsorily required than His Honour the Lieutenant-Governor seems to think necessary. His Honour says that the owner would get a profit out of the land; but the three years, which would elapse in the extreme limit of the case I put, after the declaration, and before the land is submerged, would be a very short period for the man to get a return for his capital sunk in the well, even if he got paid back what he had spent in sinking it before the declaration. It seems to me that nothing should be done to discourage thrift and the application of capital to the land, and I have always regretted that the present law does not allow you to compensate a man for completing an improvement which very often he had no reason whatever for supposing that he would not reap the full benefit of. It frequently happens that in irrigation schemes at the last moment some further outlying bit of land will be submerged which was never contemplated in the original plans, and the man in perfect good faith may have begun to sink his well without a thought that his field would be required, losing not merely the cost of the

material and labour but also interest on his outlay and the money-lenders' charges. All I desire is to place him in the best position possible and allow him, when the Collector permits him to complete his work, to receive compensation for the whole of it."

HIS EXCELLENCY THE COMMANDER-IN-CHIEF remarked that it appeared to him a very arbitrary proceeding that power should be taken to make a sale of property, effected under conditions that would often interfere with the original intention of the owner, outside consideration for compensation on the opinion of the Collector.

The amendment was put and agreed to.

The Hon'ble FAZULBHAI VISHRAM moved that in sub-section (2) of section 27 of the Bill, as amended, the words from "unless the Court" to the end of the sub-section be omitted. He said:—"With regard to this amendment I find that in section 27, sub-section (2), some change is proposed to be made about the costs. I am of opinion that, when the party interested succeeds in upsetting the Collector's award, it is nothing but equitable and just that he should get his costs, and to make him pay any portion of the Collector's costs is indeed a hardship. The reasons given in the Committee's report are that, if the party makes an extravagant claim or suppresses evidence before the Collector, he should be mulcted in costs. I think that these reasons are not very cogent, for they only apply to cases of exceptional nature and not generally, and, therefore, if the public generally are to be punished in the manner suggested, then they will be deterred even from putting forward their just claims for fear of being mulcted in costs. For it makes no difference with the Collector as to the amount of costs, which he must under any circumstances incur in supporting his award; and if the contention of the Committee be correct, then it will be equally equitable and just, if the Collector's award be ridiculously small, that he too should be mulcted in additional costs."

The Hon'ble SIR ALEXANDER MILLER said:—"I hope the Council will not accept this amendment. No doubt the law as it stands is that if the award of the Collector is not upheld, even if only a single rupee extra be given, the Collector must pay all the costs; and the result is that there is no check whatever on the most extravagant demands. A man may make any demand he pleases knowing that if he gains even a single rupee he would gain all his costs as well. It was proposed, on the other hand, to make the costs of the reference follow the result of the issue in the same way in the costs of ordinary proceedings. It was thought that that would be unjust to the other side, that inasmuch as the Government were taking up this land for public purposes they ought *prima facie* to pay all the expenses incident to it, but that it was reasonable to give the Court a discretion in the case of very extravagant claims or claims very badly conducted, where possibly the reference would never have been necessary if the parties had acted reasonably; that in such cases the Court might well be given a discretion to deprive the claimant of costs or even to make him pay costs. This arrangement is, I venture to think, a very reasonable one, and one that ought to commend itself to the judgment of the Council."

The Hon'ble SIR GRIFFITH EVANS said:—"There is no doubt that it is desirable to make the costs ordinarily fall upon the Collector in cases where the award is upset, but it is in the knowledge of those who have had experience in land acquisition cases that exceedingly large and baseless claims are often put forward—claims sometimes amounting to lakhs of rupees; and they are put forward with a feeling of immunity—a feeling that, if they get even one hundred rupees beyond the sum claimed, they will be able to have, upon this small addition, all their costs paid. They are consequently encouraged in many cases to engage in heavy litigation in support of extravagant claims. I do not think that it is unreasonable that the Civil Court should have some discretion in the matter of costs and that it should be able to exercise that discretion. They have it in ordinary civil suits and the High Court has the power to mulct

Plaintiff in costs or to refuse them costs in cases where they have obtained a decree, and I do not see any objection to giving some power of discouraging extravagant claims in land acquisition cases."

The Hon'ble DR. RASHBEHARY GHOSE said :—" I quite agree with my hon'ble friend Sir Griffith Evans. My experience too as regards land acquisition cases and the extravagance of the claims occasionally put forward points in the same direction. I would only point out, in addition to what has been already said, that, even if the amendment of my hon'ble friend the mover is carried, some discretion must be left to the Court, because he would strike out only the words in section 27, sub-section (2), from 'unless the Court,' etc., down to the end of the clause. The sub-section would then stand thus :—

'When the award of the Collector is not upheld, the costs shall ordinarily be paid by the Collector.'

" This would undoubtedly give a certain amount of discretion to the Court. The words to which the Hon'ble Member takes exception, instead of widening the discretion, in reality limits its exercise only to cases of a very exceptional character."

The amendment was put and negatived.

The Hon'ble MR. PLAYFAIR moved that in section 30 of the Bill, as amended, for the word "may," in line 7, the word "shall" be substituted. He said :—" I have the honour to submit that under section 30 the Collector should be required to refer to the decision of the Court disputes as to the apportionment of the amount of compensation when the Collector finds he is unable to reconcile the views of those interested in this compensation. If a person contests the Collector's apportionment and presses his contention, it will doubtless be more satisfactory that he should have a reference made to Court for a final decision. I venture to say that such a procedure would be more satisfactory than if the reference were left to the discretion of the Collector."

The Hon'ble SIR ALEXANDER MILLER said :—" I think it will be seen that anyone who objects to the Collector's award has an absolute right, under section 18, to have the matter referred to the Court, and that what this section intends to do merely is to enable the Collector himself in certain very difficult cases to refer the question to the Court of his own motion; but nothing will prevent any of the parties, who choose to go to the Court, from doing so; and the only effect of the change now proposed would be to compel the Collector to go to the Court although all the parties might be prepared to accept his decision."

The Hon'ble MR. LEE-WARNER said :—" I think it would be very unkind to the parties if this amendment were carried. Some officials would probably be glad of the change, and I have no doubt that many Collectors will find good reason for declining to undertake adjudication as to the apportionment of compensation. At the same time the discretion that the Collector has now conferred upon him by section 30 might have a conciliatory effect. He may settle the apportionment, and both the parties may be disposed at first to quarrel when they hear what the Collector's decision is. They will then on reflection probably say 'Well, it is better to accept this decision than to fight, and on the whole this apportionment seems fair.' I believe then that it will often save the parties litigation if the Collector is allowed to undertake the work of apportionment amongst them. In effect the section as it stands is an attempt to reconcile the objection of some Collectors to have a difficult task thrown upon their shoulders, with the principle that people should not be forced into a reference to the Civil Courts without absolute necessity or their own free choice. The section allows the Collector to decide if he can, whilst it gives him an opportunity of shifting the decision to the Court, and also leaves the parties themselves free to go into Court if they are dissatisfied with the Collector's apportionment. I believe myself that, if the Collectors use the power they are permitted to use

under this section, it will very often save the parties expense and a good deal of hot feeling. I should therefore be sorry to see the change introduced."

The Hon'ble MR. STEVENS said :—" I entirely agree with my hon'ble friend Mr. Lee-Warner. If I understood my hon'ble friend Mr. Playfair rightly, he said that, if the Collector is unable to reconcile the views of the parties regarding the matter in dispute, he should be obliged to refer the dispute for decision to the Court. But the words of the Bill as it stands are 'if any dispute arises,' the Collector may refer the dispute to the Court. If the amendment be carried, the effect will be that if any dispute arises the Collector must refer. Having no jurisdiction to consider the dispute, he would have no opportunity of reconciling the parties. Should the Bill become law as it is, he would have this opportunity, and doubtless his decisions would generally be accepted as final in minor cases. It seems to me advisable that he should go into petty disputes and reconcile the parties."

The amendment was put and negatived.

The Hon'ble SIR ALEXANDER MILLER said :—" Before I move the amendment which stands in the paper in my name I have to ask the permission of Your Excellency and the Council to move a previous one, which is of a merely clerical nature. If Hon'ble Members will look at the last words of section 31 (1), they will find that they direct the Collector to tender payment of the compensation awarded by him to the persons interested entitled thereto according to the award, and direct that he 'shall pay it to them if they shall consent to receive it.'

" Then section 31 (2) goes on :—

' If they shall not consent to receive it, or if there be no person competent to alienate the land, or if there be any dispute as to the title to receive the compensation or as to the apportionment of it, the Collector shall deposit the amount of the compensation in the Court to which a reference under section 18 would be submitted.'

" Of course the two clauses are not perfectly consistent, and therefore I propose to leave out the words 'if they shall consent to receive it' and to insert the words 'unless prevented by some one or more of the contingencies mentioned in the next sub-section.' The two sub-sections ought to cover the same contingencies, and the insertion of the words only makes the matter grammatically correct."

The amendment was put and agreed to.

The Hon'ble SIR ALEXANDER MILLER said :—" In the next sub-section as it runs at present it goes on to say :—

' Provided that any person interested may receive such payment under protest as to the sufficiency of the amount,'

the object being of course to get rid of the question of interest by allowing any one who is entitled to the money to take it without preventing him from saying that he ought to get something more; but as the sub-section stands it might enable a man whose interest was disputed to take the money, and it might afterwards turn out that he was not the right person to take it and that the money had been given to the wrong person. I therefore propose to insert the words 'admitted to be' after the word 'person'; that is to say, that no man whose title is under dispute is to be entitled to take payment until that question is settled.

" I must apologise to the Council for having to propose these amendments. I ought to have settled the matter in Select Committee, but it quite escaped my notice at the time."

The amendment was put and agreed to.

The Hon'ble MR. PLAYFAIR moved that in section 45, sub-section (3), proviso, after the words " person named therein " in line 3, the words " at his last

known residence, address or place of business" be inserted. He said :—" The amendment I have the honour to propose follows that proposed by me under section 9, and with the remarks I then made I leave this to the Council."

The amendment was put and agreed to.

The Hon'ble SIR ALEXANDER MILLER moved that the Bill, as now amended, be passed.

The Hon'ble MAHARAJA PARTAB NARAYAN SINGH of Ajudhiá said :—

" The Bill which is about to become law contains some radical alterations in the provisions of the former legislation on the subject, namely, Act X of 1870 and its subsequent amendments.

" Among some of the most important of its changes may be noticed the substitution of a new procedure in case of objections to the Collector's awards as to the compensation, and the discontinuance of the system of assessors to assist the Court in determining the amount.

" These are the points on which I would individually have liked to say something for the consideration of Your Excellency and Hon'ble Members, but as the Bill has been long before the public and has reached the final stage towards its passing into law, and a consensus of opinion has been obtained on these matters, I do not think now to be the proper time for re-opening them.

" As to the main features of the Bill, I must say that in many respects it is a decided improvement upon the old law, and I therefore give my vote that it may be passed."

The Motion was put and agreed to.

The Council adjourned to Thursday, the 8th February, 1894.

CALCUTTA ;
The 9th February, 1894. }

S. HARVEY JAMES,
Secy. to the Govt. of India,
Legislative Department.



SUPPLEMENT TO
The Gazette of India.

No. 6.} CALCUTTA, SATURDAY, FEBRUARY 10, 1894.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

**Weather Review of India for the week ending at 8 a.m. on
Saturday, January 27th, 1894.**

At the commencement and at the close of the week under review the weather was unsettled over North-West India, the intervening days being fine. At the beginning of the week a shallow depression crossed the Punjab from the westward, and broke up among the Kumaun Himalayas after giving rain to Sind, Rajputana, the Punjab and the west of the North-Western Provinces and snow to Baluchistan and the North-West Himalayas. The depression was succeeded by a high pressure area, but on Thursday and Friday fresh unsettled weather, appeared in Baluchistan, which by Saturday extended to the Punjab and the west of the North-Western Provinces. In all parts of the country except the north-west the weather has been quiet and fine. The general temperature of the whole of India has been about normal, the deficiency which has prevailed in the north-west and in Madras having been balanced by an excess elsewhere.

On the morning of Sunday, the 21st, the chart showed a slight depression over the western desert which was occasioning a barometric fall over North-West India. In all other places the barometer was rising. Pressure was highest in Assam. The wind was drawing into east over the Gangetic plain and the central parts of the country, and was irregularly cyclonic in the north-west. Elsewhere the directions were fairly normal. Rain was falling over the Punjab, the west of the North-Western Provinces, Sind, Western Rajputana and part of the Gangetic plain, and snow was falling at the Hill stations in the north-west. The amounts exceeded 1 inch at Meerut, Mussoorie, Simla and

Karachi and 2 inches at Chakrata. On the morning of the 22nd the depression, advancing eastward, was approaching the Kumaun Himalayas and the barometer was rising rapidly in the Indus Valley, while it was generally falling elsewhere. The winds were very variable over Northern India. Rain and snow continued over the same regions as on the preceding day, but the amounts were somewhat heavier. Lahore, Sialkote, Rawalpindi, Ranikhet and Mussoorie had received over 1 inch and Chakrata and Simla over 2 inches. The chart of the 23rd showed that the shallow depression had disappeared, but the barometer was still falling except in the north-west. The distribution of pressure was fairly normal, readings decreasing from a high pressure area in the north-west to a low pressure area over the Bay. The winds were still variable over Northern India. Rain had again fallen over the south-east of the Punjab, over Rajputana and over the North-Western Provinces and snow on the North-West Himalayas, but the area of precipitation was decreasing. Delhi and Ranikhet were the only stations which had received amounts exceeding 1 inch. On the 24th the distribution of pressure and the general circulation of the winds were fairly normal, and the only falls of rain reported were light showers at Sibsagar, Gnatong, Bahraich, Agra, Mainpuri, Mussoorie, Chakrata, Simla and Colombo. On the 25th there was still no important change except that the barometer had begun to fall briskly in the north-west. Rain had fallen at Sibsagar, Hyderabad, Jacobabad and Bikanir and snow in Baluchistan. On the 26th the barometer was still falling briskly in Baluchistan and Guzerat, and in the last named region a small barometric depression had appeared. Except in this region the general distribution of pressure and the winds were fairly normal. Snow and rain continued to fall in Baluchistan and rain at Jacobabad. On Saturday, the 27th, though the general distribution of pressure was still very fairly normal, and the observations showed no indications of the presence of any well-defined disturbance, yet the unsettled weather had extended and rain was falling over a large part of the Punjab, Sind and Rajputana and snow on the North-West Himalayas. The amounts were, however, generally moderate or small.

Temperature.—The following table shows the variations of the mean temperature from the normal of each day of the week for the different provinces of India :—

PROVINCE.	JANUARY 1894.							Mean variation of week.
	21st.	22nd.	23rd.	24th.	25th.	26th.	27th.	
	0	0		0	0		0	0
Burma	+1'6	+0'8	+0'1	+0'5	+1'5	+1'0	+0'6	+0'9
Bengal and Assam	+2'2	+4'2	+5'1	+3'9	+1'2	-1'9	-2'6	+1'7
North-Western Provinces and Oudh	+2'7	+3'3	+3'5	-2'3	-4'0	-3'9	-1'7	-0'3
Punjab	-2'4	-3'1	-6'1	-7'0	-6'1	-3'4	-4'7	-4'7
Bombay	+0'4	+0'6	+1'5	+1'6	+1'9	+2'4	+3'1	+1'6
Central Provinces and Berar	+3'4	+3'5	+4'2	+3'4	+1'1	+1'1	+3'8	+2'9
Central India and Guzerat	+4'3	+4'4	+3'4	-0'9	-2'2	+0'8	+4'4	+2'0
Sind and Rajputana	-0'5	+2'3	-2'3	-5'2	-4'9	-4'5	-1'2	-2'3
Madras	-1'1	-0'5	-0'6	-0'3	-0'7	-0'4	-0'7	-0'6
	0	0	0	0	0	0	0	0
MEAN FOR WHOLE OF INDIA	+1'2	+1'7	+1'0	-0'7	-1'4	-1'0	+0'1	+0'1

The above table shows that on the first three days of the week the mean temperature of India was above, and on the four last days below, the normal average. The variations from the normal were, however, with one or two exceptions, small, and the net result for the whole country and for the whole week was an excess of $0^{\circ}\cdot 1$. In the Punjab the mean temperature was considerably below the average, but in the other provinces the variations were not large.

Rain.—The rainfall table, at the close of the Summary, shows that most of the precipitation which occurred during the week under review took place over the Punjab, but that the disturbed conditions, which occasioned it, spread eastward along the Himalayas over the North-Western Provinces as far as Assam and southward over Central India and Rajputana as far as Lower Sind. The rain was, however, heavy only in the Punjab and the west of the North-Western Provinces. Of the fifty-two rainfall divisions no less than thirty-two had absolutely no rain during the week under review, six more had an average actual rainfall per division of less than one-tenth of an inch, while the remaining fourteen divisions had effective rain. The heaviest average rainfall reported was 4·12 inches in the hill districts of the Punjab; this was followed by 1·69 inch in the central division of the Punjab and the submontane division of the North-Western Provinces, by 1·68 inch in the submontane division of the Punjab and by 1·38 inch in the north-west division of the Punjab, but these were the only divisions the average rainfall in which exceeded 1 inch. Over the whole of the central parts of the country, over the whole of Burma and over the whole of the Peninsula except South Madras, there was absolutely no rain.

The three concluding columns of the table giving the rainfall of the period from December 31st, 1893, to January 27th, 1894, show that over nearly the whole of North-West India as well as in parts of the east of the Peninsula the total rainfall has been considerably in excess of the normal average, but that in other parts of the country there has occurred practically no rain during that time.

The only heavy falls of rain, as stated above, occurred in North-West India. Meerut received, during the week, 2·96 inches, Kalsi (Dehra Dun) 3·70 inches, Sonapat (Delhi) 2·69 inches, Unah (Hoshairpur) 2·94 inches, Palampur (Kangra) 4·90 inches and Murree 3·70 inches.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING JANUARY 27TH, 1894.			RAINFALL DATA FROM DECEMBER 31ST TO JANUARY 27TH, 1894.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, December 31st to January 27th.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0	0	0	0	0	0
	Lower Burma	0	0	0	0	0'06	-100
	Central ditto	0	0'02	-0'02	0	0'03	-100
	Upper ditto	0	0	0	0	0	0
	Arakan	0	0'04	-0'04	0	0'05	-100
BENGAL AND ASSAM	Eastern Bengal	0	0'19	-0'19	0	0'52	-100
	Assam (Surma)	0	0'25	-0'25	0	0'71	-100
	Ditto (Brahmaputra)	0'16	0'32	-0'16	0'35	0'88	-60
	Deltaic Bengal	0	0'17	-0'17	0	0'43	-100
	Central ditto	0	0'14	-0'14	0	0'39	-100
	North ditto	0'01	0'18	-0'17	0'01	0'44	-98
	Orissa	0	0'16	-0'16	0'01	0'29	-97
	Chota Nagpur	0	0'23	-0'23	0	0'58	-100
	Bihar (South)	0'06	0'20	-0'14	0'06	0'55	-89
	Ditto (North)	0	0'22	-0'22	0	0'50	-100
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East).	0'07	0'18	-0'11	0'19	0'53	-64
	North-Western Provinces (Submontane) (a).	0'08	0'24	-0'16	0'11	0'52	-79
	Oudh (South)	0'15	0'29	-0'14	0'60	0'69	-13
	Ditto (North)	0'15	0'41	-0'26	0'27	0'73	-63
	North-Western Provinces (Central).	0'19	0'17	+0'02	0'96	0'53	+81
	North-Western Provinces (West).	0'92	0'20	+0'72	1'68	0'50	+236
	North-Western Provinces (Submontane) (b).	1'69	0'47	+1'22	2'39	1'26	+50
PUNJAB	Punjab (South)	0'79	0'17	+0'62	2'54	0'50	+408
	Ditto (Central)	1'69	0'20	+1'49	2'96	0'56	+429
	Ditto (Submontane)	1'68	0'41	+1'27	4'05	1'27	+219
	Ditto (Hill Districts)	4'12	0'94	+3'18	7'85	2'95	+166
	Ditto (North-West)	1'38	0'53	+0'85	5'02	1'44	+249
	Ditto (West)	0'45	0'19	+0'26	1'07	0'48	+123
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0	0'01	-0'01	0'10	0'27	-63
	Madras (South Central)	0	0'03	-0'03	0'21	0'21	0
	Coorg	0	0'06	-0'06	0	0'27	-100
	Mysore	0	0	0	0	0'07	-100
	Konkan	0	0'03	-0'03	0'01	0'09	-89
	Bombay, Deccan	0	0	0	0'01	0'06	-83
	Hyderabad (North) . . . . .	...	...	...	...	...	...
	Khandesh	0	0'01	-0'01	0'02	0'11	-22
CENTRAL PROVIN- CES AND BERAR.	Berar	0	0'04	-0'04	0'12	0'41	-71
	Central Provinces (West)	0	0'17	-0'17	0'08	0'45	-82
	Ditto ditto (Central)	0	0'14	-0'14	0'28	0'50	-44
	Ditto ditto (East)	0	0'16	-0'16	0'03	0'40	-93
BOMBAY (NORTH)	Guzerat	0	0'06	-0'06	0'02	0'07	-71
	Kattywar	0	0'01	-0'01	0'01	0'01	0
	Sind	0'77	0'08	+0'69	1'71	0'33	+418
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0'02	0'07	-0'05	0'27	0'38	-29
	Rajputana (East), Central India (West).	0'21	0'07	+0'14	0'81	0'21	+286
	Rajputana (West)	0	0'07	-0'07	0'70	0'29	+107
	East Coast (North)	0	0'03	-0'03	0'18	0'18	0
MADRAS	Ditto ditto (a)	0	0	0	0'15	0'07	+114
	Hyderabad (South)	0	0'03	-0'03	0'06	0'12	-50
	Madras (Central)	0	0	0	0'04	0'05	-20
	East Coast (Central)	0	0'04	-0'04	0'65	0'37	+76
	Ditto (South)	0	0'08	-0'08	0'91	0'48	+90
	Madras (South)	0'05	0'15	-0'10	0'15	0'60	-75

W. L. DALLAS,
Assistant Meteorological Reporter to the
Government of India.

Simla, the 1st February, 1894.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 3rd February.*—Some light showers in parts of the Carnatic and Tanjore; no rain elsewhere. Agricultural operations continue favourably, and the standing crops are generally good. Harvest still yielding average outturn. Pasture and fodder sufficient. Prices generally slightly easier especially in the South, but rates for staple dry grains are still about fifty per cent. above the normal.

Bombay.—*For week ending 7th February.*—Slight rain in two districts of the Deccan. Standing crops damaged by easterly winds, frost, or blight in parts of three districts; prospects otherwise good. Reaping of early and late crops progressing in eight districts. Lands being prepared for next season in three districts. Cotton-picking continues in three districts. Fodder and water sufficient except in Baroda. Agricultural stock good. Prices steady except in two districts.

Bengal.—*For week ending 3rd February.*—There has been rain in Bihar and over a considerable part of North Bengal during the week, with beneficial results to the spring crops and poppy which are doing well. In other parts of the province rain is required for the spring crops, including spring rice which is being transplanted. In Hazaribagh poppy is also in want of rain. Sugarcane, tobacco and the earlier spring crops are being gathered. In parts of North Bengal the lands are being ploughed for the autumn crops. Cattle are reported to be in good condition, and the supply of fodder and water is sufficient. In FARIDPUR (MADARIPUR SUB-DIVISION) the numbers on relief works and in receipt of charitable relief during the week were:—*Relief-works* 708 men against 588 men in the previous week; *Charitable relief* 12 men, 41 women and 17 children, total 70 against 107 in the previous week. The price of common rice has risen slightly in some districts.

North-Western Provinces and Oudh.—*For week ending 7th February.*—Weather cold and cloudy. Rain has fallen in all but a few of the Western and Submontane districts, and in some districts the falls have been accompanied by hail. Spring crops are doing well, except in Cawnpore where injury has been caused by insects, and in Jhansi where the damage to gram by rust is widespread and to late-sown wheat serious. Crops also slightly damaged in Partabgarh and Farukhabad. Poppy flourishing except in Fyzabad where in certain places it has been damaged by caterpillars. Sugarcane-pressing continues. Prospects generally favourable. Supplies and fodder ample. Prices practically stationary.

Punjab.—*For week ending 7th February.*—Rain has fallen in seven districts. Harvesting of autumn crops almost over; irrigation of spring crops

commenced. Standing spring crops have been much benefited by the recent rains and prospects are good. Cattle generally in good condition. Fodder sufficient in all districts except Dera Ismail Khan where there is said to be a tendency to scarcity. The poppy crops are reported to be in good condition. Prices falling in six districts; stationary elsewhere.

Central Provinces.—*For week ending 7th February.*—Weather occasionally cloudy and warm with slight falls of rain in two districts. Fall of hail reported in part of one district. Crops suffering from continued appearance of rust. Prices steady.

Burma.—*For week ending 7th February.*—Harvest of wet-weather paddy all but completed in Upper and Lower Burma and outturn up to average; other agricultural operations everywhere progressing favourably. Fodder and water sufficient. In Upper and Lower Burma the price of paddy is steady except for a slight rise in Amherst, considerable rise in Bassein and Tavoy, and slight fall in Pegu and considerable fall in Myingyan.

Assam.—*For week ending 6th February.*—Weather seasonable. Ploughing for early rice commenced. Sugarcane-pressing continues. Condition of cattle good. Fodder and water sufficient.

Mysore and Coorg.—*For week ending 7th February.*—**MYSORE:** Standing crops in good condition. *Ragi* (*Eleusine coracana*) harvested in the Bangalore district. Rice sown in the Tumkur, Kolar, and Chitaldroog districts. No material change in prices.

COORG: Reaping of rice completed, threshing in progress, Picking of coffee continues in some parts. Water and fodder sufficient for cattle. Slight fall in prices.

Berar and Hyderabad.—*For week ending 7th February.*—**BERAR:** Weather generally cool, except in Akola where it is warm and cloudy. Spring crops reported to be unfavourable in almost the whole of the Akola district. Wheat, gram, and linseed are in good condition in the Amraoti and Wun districts. Weeding operations continue in Akola. Water-supply ample, but fodder insufficient in the Akot taluka. Prices stationary.

HYDERABAD: No rain during the week. Harvesting of hot-weather crops continues. Standing spring crops in good condition. Prices stationary.

Central India.—*For week ending 7th February.*—Rain during the week in Bhopal, Bundelkhand, Baghelkhand and in parts of Gwalior. No more rain is needed in Baghelkhand but the rainfall is still insufficient in Gwalior. Gram and wheat harvesting nearly completed; cotton gathered, and sugarcane being planted in Bhopal. The condition of the crop is generally good. The outturn is expected to be fair only, as the crops have been partially damaged by rain, hail, frost and insects in several places. The opium crops generally in good condition. Prices rising in Bhopal and in parts of Gwalior; steady elsewhere.

Rajputana.—*For week ending 7th February.*—Rainfall good in Bickaneer. Agricultural operations, standing crops, and prospects satisfactory.

Cattle in good condition. Pasturage or fodder sufficient. Prices fluctuating in one State ; steady elsewhere.

Kashmir.—*For week ending 6th February.*—Rain and snow fell throughout the province during the week. Prices favourable.

Nepal.—*For week ending 3rd February.*—Rain on 2nd and 3rd February. Prospects good.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

RESULTS OF THE WORKING OF CONTINUOUS AUTOMATIC BRAKES IN USE ON RAILWAYS IN INDIA DURING THE SIX MONTHS ENDED THE 30th JUNE 1893.

No. 22 R. Stat., Simla, the 22nd January 1894.

ORDER—By the Government of India, Public Works Department.

Read again—

Public Works Department letter No 62 R. Stat., dated the 19th October 1891.

Public Works Department letter No. 357 R. Stat., dated the 5th September 1893.

Read also—

Endorsement No. 511 Stat., dated the 21st December 1893, from the Director General of Railways, forwarding tables Nos. I and II showing the railways on which continuous automatic brakes were in use, the number of rolling stock fitted with the brakes, and the results of their working during the six months ended the 30th June 1893.

ORDER.—Ordered, that tables Nos. I and II be forwarded, for information,

<p>The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab. The Chief Commissioners of the Central Provinces, Burma, and Assam. The Resident at Hyderabad. The Resident in Mysore. The Agents to the Governor General for Central India, Rajputana, and Baluchistan. The Director General of Railways. The Consulting Engineers to the Government of India for railways, Calcutta, Central Division, Lucknow, and Assam.</p>	<p>to the Local Governments and Administrations, and to the officers noted in the margin.</p>
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Ordered also, that copies be forwarded for the information of Her Majesty's Government.

Further, that this order with the tables be published in the Supplement to the *Gazette of India*.

F. B. HEBBERT,
Under Secretary.

Documents accompanying.

Tables Nos. I and II showing the railways on which continuous automatic brakes were in use, the number of rolling stock fitted with the brakes, and the results of their working during the six months ended the 30th June 1893.

Table No. I.

Statement showing the Indian railways on which continuous automatic brakes were in use on the 30th June 1893, the description and number of rolling stock and the mileage run by trains fitted with the brakes.

RAILWAYS (INCLUDING BRANCH LINES WORKED).	Loco- motives fitted.	VEHICLES.		Number of miles run by trains fitted.	PROPORTION PER CENT.		REMARKS.
		Braked.	Piped.		Of vehicles piped or fitted on total.	Of mileage run by trains fitted on total train-mileage.	
STANDARD GAUGE.							
State lines worked by the State.							
North Western (state) . . .	243	(a) 1,354	87	(b) 591,716	11·88	12·64	(a) Excludes 47 vehicles made over to the Mushkaf-Bolan railway. (b) Approximate.
Oudh and Rohilkhand (state) . .	15	110	12	197,652	2·46	13·91	
Eastern Bengal (state) . . .	15	104	13	154,158	4·93	17·25	
Line worked by guaranteed company.							
Great Indian Peninsula . . .	74	259	55	275,618	3·26	4·90	
METRE GAUGE.							
State line worked by company.							
South Indian . . .	16	...	...	..	...	...

Table No. II.

Statement showing, for the six months ending 30th June 1893, all cases in which the continuous automatic brakes failed to act when required to be brought into action, or caused delay in the working of trains.

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads separately. of — 1. Failure or partial failure to act when required in case of an accident to a train, or a collision between trains being imminent. 2. Failure or partial failure to act under ordinary circumstances to stop a train when required. 3. Delay in the working of trains in consequence of defects in, or improper action of, the brakes, distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles run by trains fitted with each description of continuous automatic brake.
STANDARD GAUGE. State lines worked by the State.				
North Western (state).	Vacuum Automatic.	13th January, 1893 .	(iii) Failure of material.—4 down mail was detained 40 minutes at Sohāwa, owing to brake gearing having become disconnected in consequence of the brass bar hanger having broken.	591,716*

* Approximate.

Table No. II—*contd.*

Statement showing, for the six months ending 30th June 1893, all cases in which the continuous automatic brakes failed to act when required to be brought into action, or caused delay in the working of trains—contd.

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads separately, of— 1. Failure or partial failure to act when required in case of an accident to a train, or a collision between trains being imminent. 2. Failure or partial failure to act under ordinary circumstances to stop a train when required. 3. Delay in the working of trains in consequence of defects in, or improper action of, the brakes, distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles run by trains fitted with each description of continuous automatic brake.
STANDARD GAUGE — <i>contd.</i>				
State lines worked by the State — <i>contd.</i>				
North Western (state)— <i>contd.</i>	Vacuum Automatic.— <i>contd.</i>	22nd January, 1893.	(iii) Neglect of servants.—3 up mail was detained six minutes at Sahāranpur, owing to vacuum pipe in rear of train having been disconnected at the last moment in order to shunt on a carriage and to the pipe not having been replaced.	591,716*
		1st February, 1893.	(iii) Failure of machinery.—Three minutes' detention to 4 down mail at Sersāwa, owing to piston rod having jammed.	
		2nd February, 1893	(iii) Failure of machinery.—4 down mail was detained one hour and 58 minutes at Begamabad, owing to brake blocks of third class carriage No. 1605 having jammed, and in consequence all brake gearings of vacuum had to be taken down. Brake pins were hard set, and this accounted for the long delay.	
		7th February, 1893.	(ii) Failure of machinery.—6 down mail was detained 5 minutes at Ladhawal in releasing brake off the wheels of front brake as the wheels were skidding.	
		7th February, 1893	(iii) Neglect of servants.—5 minutes' detention to 80 down goods train, owing to the failure of the driver to have his brakes taken up, thus rendering them inefficient.	
		23rd February, 1893	(iii) Failure of machinery.—3 up mail was detained 9 minutes, owing to brake shaft having broken where it had been badly welded.	
		26th February, 1893	(iii) Failure of machinery.—5 up mail was detained 7 minutes at Meerut cantonment, owing to vacuum brake having been out of order, and 4 minutes were lost between Muzaffarnagar and Khatauli in consequence of vacuum of carriage No. 80 having been on.	

*Approximate.

Table No. II—*contd.*

Statement showing, for the six months ending 30th June 1893, all cases in which the continuous automatic brakes failed to act when required to be brought into action, or caused delay in the working of trains—*contd.*

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads separately, of— 1. Failure or partial failure to act when required in case of an accident to a train or a collision between trains being imminent. 2. Failure or partial failure to act under ordinary circumstances to stop a train when required. 3. Delay in the working of trains in consequence of defects in, or improper action of, the brakes, distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles run by trains fitted with each description of continuous automatic brake
STANDARD GAUGE — <i>contd.</i> State lines worked by the State— <i>contd.</i> North Western (state)— <i>contd.</i>	Vacuum Automatic— <i>contd.</i>	26th March, 1893	(iii) Neglect of servants.—Five minutes were lost to 5 up mail at Rājpura in releasing vacuum brake of whole train, owing to a carriage having been attached next the front brake without the vacuum pipe, and to the carriage examiner not having been asked to release the vacuum.	591,716*
		28th March, 1893	(iii) Neglect of servants.—At Sohan catch siding, the brake lever on 84 down goods got jammed against, and brake off, the ball valve on the tender vacuum cylinder. The failure was due to the driver having omitted to have the slack in the brake blocks taken up. No delay.	
		4th April, 1893	(iii) Failure of machinery.—5 up mail was delayed 9 minutes at Ghāziabad in consequence of vacuum pipe blowing, and 10 minutes at Bezamabad in taking off the vacuum brake.	
		7th June, 1893	(iii) Failure of machinery.—4 down mail was detained 10 minutes at Sarāi Banjāra in releasing carriage brake of train.	
		9th June, 1893	(iii) Failure of machinery.—3 minutes' detention to 4 down mail at Muzaffarnagar in releasing vacuum brake of brake-van.	
Oudh and Rohilkhand (state).	Do.	11th February, 1893	(iii) Failure of material.—Engine on No. 2 down mail, Lucknow to Fyzabad, was unable to maintain the necessary vacuum at Daryabad owing to the rubber pipe leading to vacuum chamber having a hole burnt in it, probably by fire from the ash pan. No delay.	197,652
		26th May, 1893	(iii) Failure of material.—Three minutes' detention was caused to No. 1 up mail at mile 131, owing to the pipe between the tender and brake-van having been disconnected by striking the carcass of a bullock.	

* Approximate.

Table No. II—*contd.*

Statement showing, for the six months ending 30th June 1893, all cases in which the continuous automatic brakes failed to act when required to be brought into action, or caused delay in the working of trains—*contd.*

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads separately, of— 1. Failure or partial failure to act when required in case of an accident to a train, or a collision between trains being imminent. 2. Failure or partial failure to act under ordinary circumstances to stop a train when required. 3. Delay in the working of trains in consequence of defects in, or improper action of, the brakes, distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles run by trains fitted with each description of continuous automatic brake.
STANDARD GAUGE — <i>contd.</i>				
State lines worked by the State — <i>contd.</i>				
Oudh and Rohilkhand (state)— <i>contd.</i>	Vacuum Automatic— <i>contd.</i>	5th June, 1893	(iii) Failure of material.—No. 1 up mail collided with a bullock cart at gate house No. 256, mile 269, causing a detention of twenty-six minutes. The vacuum connection between the train pipe and engine cylinder having been damaged, the brake applied itself and stopped the train.	197,652
Eastern Bengal (State).	Do.	.....	No failure or delay . . .	154,158
Line worked by guaranteed company.				
Great Indian Peninsula.	Do.	10th January, 1893	(iii) Failure of material.—4 minutes' delay to 89 down passenger in starting from Victoria terminus in order to fit a new India rubber washer owing to a defective washer of Clayton's coupling of postal composite 461 having caused a leak.	
		11th February, 1893	(iii) Neglect of servants.—The driver was unable to create vacuum owing to his having packed the ejector disc of engine No. 643 on 149 down train in such a manner that the disc was not in contact with its seating. 8 minutes' delay at Lonávla in withdrawing a portion of the packing.	275,618
		16th February, 1893	(iii) Failure of material.—5 minutes' delay in starting from Victoria terminus owing to India rubber pipe leading to the cylinder of brake-van No. 1297B type on 57 down train having been found broken.	
		17th February, 1893	(iii) Failure of material.—8 minutes' delay on journey after leaving Talegaon in removing the broken pipe and plugging up the hole of India rubber pipe leading to cylinder of brake-van No. 1297B on 61 down train.	

Table No. II—concl'd.

Settlement showing, for the six months ending 30th June 1893, all cases in which the continuous automatic brakes failed to act when required to be brought into action or caused delay in the working of trains—concl'd.

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads separately, of— 1. Failure or partial failure to act when required in case of an accident to a train, or a collision between trains being imminent. 2. Failure or partial failure to act under ordinary circumstances to stop a train when required. 3. Delay in the working of trains in consequence of defects in, improper action of, the brakes, distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles run by trains fitted with each description of continuous automatic brake.
STANDARD GAUGE —concl'd. Line worked by guaranteed company—concl'd. Great Indian Peninsula — concl'd.	Vacuum Automatic—cont'd.	10th April, 1893	(iii) Neglect of servants—4 minutes' delay in starting No. 89 down train from Victoria terminus. The driver created 13½" vacuum only. The guard detained the train to advise the driver that he had not created the necessary vacuum, <i>vis.</i> , 15" in the rear brake as required by rules.	275,618.
		28th April, 1893	(iii) Neglect of servants.—Driver could not create vacuum owing to a horse-box on 149 down train having been attached without India rubber washer on Clayton's couplings. 7 minutes' delay at Victoria terminus in replacing the washer.	
		2nd May, 1893	(iii) Neglect of servants.—Bracket hanger bolt of a 3rd class carriage on 57 down was found missing at starting time. 16 minutes' delay in starting from Victoria terminus in detaching the vehicle.	
		15th May, 1893	(iii) Failure of material.—India rubber coupling of engine No. 640 on 57 down train was found defective. 5 minutes' delay at Victoria terminus in waiting for the washer to be renewed.	
		4th June, 1893	(iii) Neglect of servants.—A porter in coupling two carriages had doubled up the India rubber washer on Clayton's couplings on 149 down train. 8 minutes' delay at Victoria terminus in rectifying the defect.	
		16th June, 1893	(iii) Neglect of servants.—Driver of engine No. 15 of 89 down train having filled his boiler too full was unable to create the proper vacuum. 6 minutes' delay in starting from Victoria terminus in waiting for the proper vacuum to be created.	
		23rd June, 1893	(iii) Failure of machinery.—Clap-net valve of ejector of engine No. 647 on 125 down train was out of order. 13 minutes' delay at Victoria terminus in trying to obtain necessary vacuum, failing which the train was worked non-automatic.	

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

**STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST TO 28TH JANUARY 1893,
AND FROM 1ST TO 27TH JANUARY 1894.**

N.B.—As regards the figures in column Total Receipts from 1st January 1894, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week during the 1st half of 1893.	WEEK ENDING 28TH JANUARY 1893.				WEEK ENDING 27TH JANUARY 1894.				Earnings from 1st to 28th January 1893.	Earnings from 1st to 27th January 1894.	Increases during the 1st half of 1894.	Decreases during the 1st half of 1894.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			Total.	Per mile open per week.		Total.	Per mile open per week.						
State lines worked by companies.	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
<i>Standard gauge—</i>													
East Indian	619	1,634	10,06,315	616	1,634	11,15,656	683	38,20,837	42,46,790	4,25,953	...		
Bengal-Nagpur	180	831	1,33,308	103	863	1,09,940	197	5,23,442	5,49,966	26,524	...		
Indian Midland	145	752	1,23,428	104	752	1,23,470	164	4,39,535	4,76,963	37,428	...		
Bezawada Extension	96	41	2,400	114	21	1,249	59	8,569	5,294	...	3,275		
<i>Metre gauge—</i>													
Rajputana-Malwa (a)	296	1,699	5,55,158	327	1,699	5,47,010	322	19,44,958	19,42,640	...	2,318		
South Indian	157	1,043	1,53,191	147	1,043	1,20,400	121	5,19,739	4,54,041	...	1,45,698		
Southern Mahratta (b)	109	1,107	99,591	90	1,103	1,02,922	88	3,92,485	3,87,894	...	4,591		
Bengal and North-Western (c)	162	756	1,12,752	149	750	1,10,630	146	4,29,872	4,03,440	...	26,432		
Rohilkund and Kumaon (Lucknow-Bareilly section)	74	215	16,108	75	223	17,989	81	62,226	70,758	8,532	...		
Palanpur-Deesa . . . . .	...	...	...	...	16	910	57	...	3,510	3,510	...
TOTAL	272	8,058	22,04,251	274	8,170	23,16,176	283	82,21,663	85,41,296	3,19,633	...		
State lines worked by the State.													
<i>Standard gauge—</i>													
North Western (state) (d)	229	2,509	4,30,124	171	2,509	5,20,587	207	20,68,996	22,84,219	2,15,223	...		
Oudh and Rohilkhand (state)	272	694	1,72,522	249	740	1,81,945	246	6,04,141	6,95,656	31,515	...		
Eastern Bengal (state) (including metre and 2' 6" gauges)	230	777	2,25,522	290	813	3,47,830	428	8,33,417	10,73,430	2,40,013	...		
Bengal Central (e)	120	125	15,116	121	125	10,300	131	58,377	59,800	1,423	...		
East Coast (state)	55	...	...	...	260	16,077	63	...	64,368	64,368	...
<i>Metre gauge—</i>													
Burma (state)	224	715	1,91,882	268	730	1,58,854	218	6,60,316	5,04,522	...	1,55,794		
<i>Special gauges—</i>													
Jorhat (state provincial)	46	28	1,169	42	28	1,342	48	3,983	4,208	225	...		
Cherra-Companyganj (state provincial)	59	8	433	54	8	524	66	1,957	1,755	...	202		
TOTAL	231	4,854	10,36,708	214	5,219	12,44,119	238	42,91,187	46,87,958	3,96,771	...		
Lines worked by guaranteed companies.													
<i>Standard gauge—</i>													
Great Indian Peninsula (f)	610	1,490	8,84,590	594	1,490	10,21,104	685	33,06,808	36,87,629	3,80,821	...		
Bombay, Baroda and Central India	765	461	2,90,851	644	461	3,24,000	703	11,35,775	11,38,000	2,225	...		
Madras	242	840	1,94,848	230	840	1,90,063	226	7,63,523	6,81,082	...	82,441		
TOTAL	525	2,791	13,74,289	492	2,791	15,35,167	550	52,06,106	55,06,711	3,00,605	...		
TOTAL (GUARANTEED AND STATE)	304	15,703	46,15,308	294	16,180	50,95,402	315	1,77,18,956	1,87,35,905	10,17,009	...		
Assisted companies.													
<i>Standard gauge—</i>													
Delhi-Umballa-Kalka	140	161	20,114	125	161	19,774	123	79,370	82,355	2,985	...		
Tarkessur	277	22	5,401	245	22	5,868	207	21,599	21,675	76	...		
<i>Metre gauge—</i>													
Rohilkund and Kumaon (Company's section)	122	67	2,569	38	67	8,531	127	17,860	33,613	15,753	...		
Dibru-Sadiya	126	78	9,899	127	78	10,294	132	36,844	38,682	1,838	...		
TOTAL	142	328	37,983	116	328	44,467	136	1,55,673	1,76,325	20,652	...		
Lines owned by native states and worked by other agencies.													
<i>Standard gauge—</i>													
The Nizam's guaranteed state	173	333	57,219	172	333	60,718	182	2,16,058	1,96,065	...	19,993		
The Gaekwar's Pettad	103	13	1,203	93	13	1,010	78	4,522	3,940	...	582		
Rajpura-Bhatinda	124	108	10,180	94	108	9,556	88	40,720	36,848	...	3,872		
<i>Metre gauge—</i>													
Southern Mahratta (Mysore section) (g)	104	331	35,673	108	362	26,167	72	1,26,435	1,11,862	...	14,573		
The Gaekwar's Mehsana	80	93	8,526	92	93	7,530	81	24,674	30,410	5,736	...		
Kolhapur	83	29	2,409	83	29	1,297	45	8,319	5,869	...	2,950		
<i>Special gauge—</i>													
The Gaekwar's Dabhoi	82	72	5,192	72	72	4,520	63	19,322	17,080	...	2,242		
TOTAL	125	979	1,20,402	123	1,010	1,10,798	110	4,40,550	4,02,074	...	38,476		
Lines owned and worked by native states.													
<i>Metre gauge—</i>													
Bhavnagar-Gondal-Junagarh-Porbandar	148	334	43,781	131	334	39,166	117	1,42,572	1,41,189	...	1,383		
Jetalsar-Rajkot	24	...	...	...	46	3,012	65	...	9,934	9,934	...
Jodhpur-Bikaner	53	291	18,040	62	364	24,700	68	69,361	90,200	20,839	...		
<i>Special gauge—</i>													
Morvi	70	94	6,712	71	94	6,964	74	22,908	24,943	2,035	...		
TOTAL	93	719	68,533	95	838	73,782	88	2,35,041	2,66,266	31,225	...		
GRAND TOTAL	282	17,729	48,42,226	273	18,356	53,24,509	290	1,85,50,220	1,95,80,630	10,30,410	...		

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Includes the Jammu and Kashmir and the Hyderabad-Umarkot rail-

(e) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(f) Includes the Wardha Coal, Dhond-Manmad, Khimgaon, and Amratoli railways.

(g) Includes the Bangalore-Nanjangad and the Bangalore-Mysore frontier sections.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XLI of 1893-94

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April 1893*, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week in 1893-94.	WEEK ENDING 28TH JANUARY 1893.				WEEK ENDING 27TH JANUARY 1894.				Earnings from 1st April 1893 to 27th January 1894.	Increases in 1893-94.	Decreases in 1893-94.
		Mean mile-age worked.	Earnings.		Mean mile-age worked.	Earnings.						
			TOTAL.	Per mile open per week.		TOTAL.	Per mile open per week.					
State lines worked by Companies.	R	Miles.	R	R	Miles	R	R	R	R	R	R	
Standard gauge—												
East Indian	580	1,034	10,06,315	616	1,634	11,15,656	683	3,93,63,749	4,10,67,868	11,04,120	..	
Bengal-Nagpur	140	831	1,35,308	103	803	1,09,940	197	4,20,913	45,74,940	3,54,027	..	
Indian Midland	120	752	1,33,455	104	752	1,23,470	104	40,79,449	40,81,610	52,561	..	
Bezwada Extension	80	21	2,400	114	21	1,249	59	80,535	81,996	1,464	..	
Metro gauge—												
Rajputana-Malwa (a)	258	1,699	5,55,155	327	1,699	5,47,010	322	1,40,05,092	1,70,83,586	..	22,396	
South Indian	139	1,043	1,51,191	147	1,043	1,20,400	121	64,57,500	61,90,415	2,555	..	
Southern Mahratta (b)	87	1,107	99,511	90	1,103	1,22,922	88	37,28,899	40,40,211	11,18,312	..	
Bengal and North-Western (c)	137	750	1,11,752	149	750	1,10,630	146	42,08,187	41,63,689	..	1,04,498	
Rohilkund and Kumaon (Lucknow-Bareilly section)	66	215	10,105	75	223	17,099	81	5,48,301	5,81,829	33,528	..	
Palampur-Deesa . . . . .	..	..	..	..	10	910	57	..	(d) 9,570	9,570	..
TOTAL	243	8,055	22,04,251	274	8,170	23,16,176	283	4,10,26,417	8,41,75,720	25,49,249	..	
State lines worked by the State.												
Standard gauge—												
North Western (state) (e)	201	2,503	4,30,124	171	2,509	5,20,587	207	2,05,15,168	2,41,62,369	35,47,201	..	
Oudh and Rohilkhand (state)	235	692	1,72,552	49	740	1,81,945	240	67,88,495	70,16,991	2,28,496	..	
Eastern Bengal (state) (including metro and 2' 6" gauge)	202	777	2,25,522	203	813	3,47,530	425	1,00,18,400	1,06,34,822	5,96,422	..	
Bengal Central (f)	120	123	13,110	121	125	16,301	131	6,35,153	6,40,933	5,777	..	
East Coast (state) . . . . .	..	..	..	..	260	16,077	63	..	5,00,325	5,00,325	..
Metro gauge—												
Burma (state)	194	715	1,91,582	268	730	1,55,554	218	53,95,576	47,22,705	..	6,75,781	
Special gauges—												
Jorhat (state provincial)	46	26	1,169	42	26	1,342	48	57,207	60,713	3,506	..	
Cherra-Companyganj (state provincial)	47	8	433	54	8	524	66	15,256	18,205	2,949	..	
TOTAL	217	4,854	10,36,765	214	5,211	12,44,119	234	4,35,15,255	4,77,57,150	42,08,895	..	
Lines worked by Guaranteed Companies.												
Standard gauge—												
Great Indian Peninsula (g)	513	1,490	8,64,590	591	1,490	10,21,104	685	3,15,23,604	3,07,17,510	..	7,86,074	
Bombay, Baroda and Central India	605	401	2,90,511	644	401	3,24,000	703	1,15,04,512	1,20,00,950	5,04,394	..	
Madras	220	840	1,92,145	230	840	1,90,003	220	7,13,151	5,29,533	..	..
TOTAL	442	2,731	13,74,550	422	2,791	15,35,107	550	5,10,71,547	5,13,19,400	2,47,853	..	
TOTAL (GUARANTEED AND STATE)	271	15,703	46,15,305	294	10,150	50,15,462	315	17,62,43,270	18,32,52,276	70,06,000	..	
Assisted Companies.												
Standard gauge—												
Dalhousie-Kalka	132	161	20,114	125	161	10,774	121	9,05,523	10,14,332	1,12,559	..	
Tarkessur	252	22	5,401	45	22	5,505	207	2,35,374	2,27,694	..	4,680	
Metro gauge—												
Rohilkund and Kumaon (Company's section)	118	67	2,509	38	67	6,531	17	3,56,002	3,84,465	28,463	..	
Dibru-Sadiya	123	78	9,991	127	78	10,214	132	4,12,410	4,29,857	17,457	..	
TOTAL	135	325	37,933	110	325	44,417	130	13,48,511	20,00,395	1,53,799	..	
Lines owned by native states and worked by other agencies.												
Standard gauge—												
The Nizam's guaranteed state	151	333	57,213	172	333	60,718	182	21,61,491	22,03,690	42,201	..	
The Galkwar & Petlad	96	13	1,203	93	13	1,010	74	51,435	49,355	..	2,080	
Rajputana-Bhatinda	92	108	11,180	94	108	9,556	85	4,29,342	5,06,090	77,348	..	
Metro gauge—												
Southern Mahratta (Mysore section) (h)	94	331	35,673	105	302	20,167	72	12,27,111	14,33,126	2,06,015	..	
The Galkwar's Mehsana	59	93	6,500	92	93	7,530	81	2,10,115	2,00,504	52,319	..	
Kolhapur	67	29	2,449	63	29	1,197	45	77,505	91,902	14,094	..	
Special gauge—												
The Galkwar's Dabhol	68	72	5,191	72	72	4,520	63	2,00,150	1,95,591	..	4,295	
TOTAL	107	979	1,20,402	123	1,010	1,10,795	110	4,10,330	47,41,401	3,55,002	..	
Lines owned and worked by native states												
Metro gauge—												
Bhavnagar-Gondal-Junagarh-Porbandar	102	334	43,781	131	334	39,106	117	13,41,572	15,04,131	2,52,259	..	
Jetalsar-Rajkot . . . . .	..	..	..	..	40	3,012	65	..	(i) 1,10,415	1,10,413	..
Jodhpur-Bikaner	60	291	18,040	62	304	24,700	68	7,50,054	7,45,522	..	1,708	
Special gauge—												
Morvi	65	94	6,712	71	94	6,964	74	2,00,322	2,09,751	9,422	..	
TOTAL	80	719	68,533	95	835	73,782	86	23,525	27,22,047	3,70,392	..	
GRAND TOTAL	251	17,729	46,42,220	471	19,350	53,24,509	299	18,48,11,159	19,27,54,763	79,15,793	..	

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Total receipts from 8th November 1893 to 27th January 1894.

(e) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(f) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(g) Includes the Wardha Coal, Dhond-Maumad, Khamsaon, and Amravati railways.

(h) Includes the Bangalore-Nanjangud and the Bangalore-Mysore frontier sections.

(i) Total receipts from 12th April 1893 to 27th January 1894.

CALCUTTA,

The 9th February 1894.

F. B. HEBBERT,

Under Secretary.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1893—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	WHEAT.		BARLEY.		RICE, SEED.		RICE, common.		JAWAR OR CHOLU (Sorghum vulgare).		BAIRAO OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arvensis).		MAIZE (Zea Mays).		ARHAR, THUR, CADIAN PEA (Cajanus indicus).		FIRGWHIND.		SALT.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
Rengal—continued.																										
Rikar, south—																										
Monghyr	16 0	18 14	16 12	17 0	13 2	12 8	16 12	17 0	21 0	18 0	...	...	...	...	13 14	9 0	27 5	25 0	21 0	22 0	21 0	21 0	126 0	168 0	10 8	9 8
Coya	15 0	15 0	21 0	20 0	11 0	10 8	17 0	17 8	...	20 0	...	...	...	...	...	17 0	19 0	20 0	21 0	20 8	21 0	20 0	120 0	120 0	10 0	10 0
Patna	18 0	17 0	26 0	24 0	11 0	11 0	20 0	21 0	...	...	...	...	...	...	...	...	26 0	30 0	27 0	27 0	27 0	27 0	130 0	130 0	11 0	11 0
Shehabad	19 0	18 0	20 0	20 0	9 0	9 0	17 0	16 0	...	...	...	...	...	...	...	...	23 0	23 0	22 0	22 0	22 0	22 0	160 0	160 0	10 0	10 0
Rikar, north—																										
Purnea	16 0	16 0	20 3	20 3	15 0	10 0	17 0	16 0	...	...	...	...	...	...	...	...	26 0	20 0	...	...	...	...	320 0	320 0	9 0	9 0
Rhawalpur	17 8	16 6	20 3	20 3	14 8	10 11	17 8	17 8	...	...	...	...	...	...	...	...	20 3	20 3	25 4	25 4	25 4	25 4	151 8	151 8	10 0	10 1
Darbhanga	14 14	14 13	17 11	17 11	12 0	10 0	17 7	17 8	...	...	...	...	...	...	...	...	24 4	24 3	24 5	24 3	23 0	23 0	176 0	176 0	11 0	11 0
Munshipur	13 8	13 8	19 0	18 0	8 0	8 0	15 12	15 0	...	...	...	...	...	...	...	...	21 0	21 0	20 8	20 8	21 0	21 0	160 0	160 0	11 0	11 0
Saran	15 0	15 0	19 0	18 12	12 0	12 0	17 0	16 0	...	...	...	...	...	...	...	...	23 8	24 0	23 0	23 8	22 8	22 8	200 0	200 0	9 12	10 0
Champan	13 8	13 4	...	...	8 4	8 4	18 0	19 0	...	...	...	...	...	...	...	...	22 8	22 8	21 4	22 8	23 8	22 8	180 0	180 0	10 8	10 8
N.W. Provinces—																										
Meerut	14 0	14 0	19 0	19 0	8 0	8 0	12 0	12 0	20 0	19 0	21 0	20 0	18 0	...	...	...	20 0	20 0	20 0	20 0	22 0	22 0	80 0	80 0	10 0	9 8
Bareilly	15 7	15 7	22 6	22 6	10 4	10 4	13 12	14 12	19 12	22 4	20 5	21 5	...	...	...	...	21 0	20 10	22 4	21 15	19 12	19 12	105 0	105 0	9 9	9 3
Benares	14 0	14 0	21 0	21 0	7 12	7 8	11 12	11 8	21 4	25 0	20 8	21 0	...	...	...	...	20 0	20 0	20 8	20 8	20 0	20 0	160 0	160 0	9 14	9 14
Champur	15 0	15 0	21 0	22 0	7 0	7 0	12 4	12 8	...	...	...	...	...	...	...	...	20 0	20 0	21 0	19 0	22 8	23 0	170 0	170 0	10 0	10 0
Almabad	14 2	13 10	20 8	20 8	10 8	8 0	14 0	12 0	24 0	24 0	22 0	22 0	...	...	...	...	23 4	24 8	19 8	20 0	20 8	20 4	82 8	95 0	10 0	10 4
Central—																										
Banda	13 12	13 12	19 0	19 0	7 8	7 8	14 0	14 0	32 0	35 0	24 0	24 0	...	...	...	...	26 0	26 0	...	...	25 0	26 0	160 0	160 0	9 8	9 8
Pachpur	14 4	14 4	20 0	20 0	13 8	7 0	15 0	13 8	25 0	25 0	23 0	23 0	...	...	...	...	23 0	23 0	...	...	23 0	23 0	160 0	160 0	10 0	10 0
Hamirpur	15 0	15 0	21 0	21 0	9 0	9 0	10 0	10 0	26 0	26 0	22 0	22 0	...	...	...	...	25 0	25 0	...	...	...	...	140 0	140 0	10 0	10 0
Alm	15 0	15 0	21 0	21 0	9 0	9 0	10 0	10 0	26 0	26 0	22 0	22 0	...	...	...	...	25 0	25 0	...	...	...	...	140 0	140 0	10 0	10 0
Champur	17 8	17 0	25 8	25 8	7 0	7 0	13 0	13 0	26 0	26 0	22 0	22 0	...	...	...	...	25 0	25 0	...	...	...	...	140 0	140 0	10 0	10 0
Etawah	16 4	16 4	22 8	22 8	5 0	5 0	14 0	14 0	24 8	24 8	23 8	23 8	...	...	...	...	25 0	25 0	...	...	...	...	140 0	140 0	10 0	10 0
Parbhat	14 8	14 8	22 8	22 8	5 0	5 0	14 0	14 0	24 8	24 8	23 8	23 8	...	...	...	...	25 0	25 0	...	...	...	...	140 0	140 0	10 0	10 0
Muzaffarpur	17 4	17 4	22 8	22 8	4 8	4 8	10 0	10 0	23 8	23 8	22 8	22 8	...	...	...	...	25 0	25 0	...	...	...	...	140 0	140 0	10 0	10 0
Etah	18 8	18 8	25 8	25 8	6 0	6 0	11 8	12 0	24 8	24 8	21 8	22 8	...	...	...	...	25 0	25 0	...	...	...	...	110 0	110 0	10 0	10 0
N.W. Provinces—																										
Meerut	17 0	16 12	20 0	20 0	6 4	6 8	12 0	12 12	23 4	24 0	19 8	19 8	...	...	...	...	20 8	22 4	23 12	24 0	25 0	24 8	160 0	160 0	10 4	10 4
Alm	16 0	16 0	27 0	26 0	5 0	5 0	8 0	8 0	25 8	26 0	23 0	22 0	...	...	...	...	28 0	27 8	26 0	26 0	16 0	16 0	95 0	95 0	11 0	11 0
Meerut	17 8	18 0	27 0	27 0	7 0	7 0	12 8	12 8	29 0	29 0	22 0	22 0	...	...	...	...	31 0	31 0	28 0	28 0	27 0	27 0	120 0	120 0	11 0	11 0
Alm	19 0	19 0	28 0	28 0	5 8	5 8	9 8	9 8	30 0	30 0	25 0	22 0	...	...	...	...	33 0	33 0	32 0	32 0	32 0	32 0	140 0	140 0	11 4	11 4
Meerut	20 4	19 9	27 8	27 8	6 0	6 0	10 4	10 8	29 0	31 0	23 0	24 0	...	...	...	...	34 0	34 0	28 8	28 8	28 0	21 0	120 0	120 0	10 8	10 12
Meerut	14 8	14 8	22 0	21 0	10 8	10 4	16 0	16 0	31 0	31 0	22 0	...	...	...	...	...	22 8	22 8	22 0	22 0	23 0	24 0	115 0	115 0	11 0	11 0
Meerut	15 8	15 8	22 0	22 0	7 8	8 14	14 12	14 12	...	...	...	...	...	...	...	...	20 8	20 8	...	...	...	...	177 8	177 8	9 12	9 12
Meerut	13 8	13 8	19 12	19 12	9 0	9 0	16 3	17 0	...	...	...	...	...	...	...	...	21 8	21 8	19 12	21 8	21 8	21 8	140 0	140 0	10 0	10 0
Meerut	17 0	17 0	28 0	28 0	7 8	8 0	32 0	32 0	...	...	...	...	...	...	...	...	25 4	25 4	24 0	24 0	25 0	25 0	160 0	160 0	10 0	10 0
Meerut	16 12	16 12	28 0	28 0	7 8	8 0	15 0	15 0	24 8	25 0	21 8	22 0	...	...	...	...	25 8	25 8	25 0	25 0	25 0	25 0	120 0	120 0	9 4	10 0
Meerut	16 8	16 8	25 0	25 0	7 0	7 0	15 0	15 0	24 8	25 0	21 8	22 0	...	...	...	...	25 8	25 8	27 0	27 0	27 0	25 0	144 0	144 0	10 4	10 4
Meerut	15 4	15 4	23 12	23 12	12 8	11 4	16 4	16 4	...	...	...	...	...	...	...	...	24 0	24 0	27 8	27 8	27 8	25 0	135 0	135 0	10 0	10 0

RETAIL PRICES FOR THE 2ND HALF OF DECEMBER 1993 --concluded.

[illegible]

Not sold



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 7.] CALCUTTA, SATURDAY, FEBRUARY 17, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART III.—Advertisements and Notices by private individuals and Corporations.

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PART V.—Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22:—

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PART VI.—Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations on the 8th February, 1894:—

Code of Civil Procedure and Indian Limitation Act 1877, Amendment Bill.

Indian Ports Act, 1889, Amendment Bill.

Indian Stamp Act, 1879, Amendment Bill.

SUPPLEMENT No. 7.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 15th February, 1894.

No. 258.—In continuation of Home Department Notification No. 846, dated 19th June, 1893, the Governor General in Council is pleased, under section 17 of the Indian Arms Act, 1878, to direct that the following clause shall be added to the conditions printed on the back of Forms VI and VII of the forms of licenses published with that notification when such licenses are granted in Burma:—

The license-holder shall not sell arms and ammunition to any Asiatic without the per-

mission in writing of the District Magistrate. He shall not sell more than three pounds of gunpowder to any one without the same permission.

[Note.—This prohibition does not apply to sales of gunpowder to Europeans and Eurasians of whose respectability the license-holder is satisfied.]

ESTABLISHMENTS.

The 15th February, 1894.

No. 60.—Mr. J. H. Rivett-Carnac, C.I.E., has been permitted to resign Her Majesty's Indian Civil Service, with effect from the 1st February, 1894.

EXAMINATIONS.

The 15th February 1894.

No. 43.—The following list shows the names of selected candidates and the marks obtained by them in each subject at the recent examination for clerkships in the Lower Division of the Secretariat Offices of the Government of India and the Departments directly attached thereto:—

No.	Names of candidates in order of merit.	Date of birth.	English composition.	Precis-writing.	History (English and Indian).	Geography.	Elementary Mathematics.	Total.	Office in which the candidate elects to serve.
			100	100	50	50	50		
1	Rakhal Chandra De	June 1871 .	53	85	33	38	39	248	Office of the Surveyor General of India.
2	Uma Prasanna Mukerjee	26th Nov. 1874 .	75	77	38	30	22	242	Financial, Home or Military Department.
3	Upendra Nath Chatterjee	Feb. 1874 .	56	72	35	35	43	241	Home or Financial Department.
4	Balai Chand Sil	18th Oct. 1873 .	57	85	25	35	33	235	Any of the Secretariat Offices.
5	Kahetra Pada Banerjee	7th Jan. 1873 .	48	81	45	37	23	234	Military, Financial or Home Department.
6	J. A. D'Santos	27th Nov. 1873 .	70	80	28	28	27	233	Legislative Department.
7	Surendra Nath Bhattacharjee	18th Jan. 1873 .	68	76	32	20	31	227	Any of the Secretariat Offices.
8	Rajendra Nath Das	Oct. 1872 .	56	75	27	27	27	226	.....
9	Kali Das Banerjee	21st April 1871 .	70	49	35	33	38	225	.....
10	Harihar Nath Mattu	Nov. 1872 .	46	66	38	33	41	224	Home Department.
11	Beni Madhab Ghose	March 1873 .	64	51	36	28	28	207	Financial or Military Department.
12	Ferozuddin	5th March 1871 .	45	37	24	36	33	175	Office of the Commissary-General-in-Chief.
13	Krishna Chandra Banerjee	18th Jan. 1872 .	50	47	39	21	17	174	Financial or Military Department.
	Rajmohan Nath	30th Mar. 1870 .	60	57	19	22	16	174	Financial, Military or Home Department, or Office of the Accountant-General, Public Works Department (moving Branch).
15	Kanhैया Lal	10th Aug. 1870 .	36	39	31	28	27	161	Any of the offices of the Commissary-Generals of Circles.

MEDICAL.

The 16th February, 1894.

No. 105.—With effect from the date of assuming charge, Surgeon-Colonel W. P. Warburton, M.D., I.M.S. (Bengal), Officiating Principal Medical Officer and Sanitary Commissioner, Assam, is appointed to officiate as Inspector-General of Civil Hospitals, North-Western Provinces and Oudh, during the absence on furlough of Surgeon-Colonel J. G. Pilcher, or until further orders.

SANITARY.

The 14th February, 1894.

No. 52.—The following translation of the Special Regulations of the Ottoman Board of Health, applicable to the Mecca Pilgrimage of 1894, received through Her Majesty's Secretary of State for India, is published for general information:—

Special Regulations applicable to the Meccan Pilgrimage of 1894 (year of the Hageira 1311).

Article 1.—From the beginning of the month of Rajab until the end of the month of Zilhijja

(that is to say, from the 8th January to the 2nd July), the lazaretto of Camaran will be open to receive arrivals by sea subject to quarantine.

Article 2.—During the period of these six months (Rajab, Shábán, Ramazán, Shawwál, Zilkaada, Zilhijja), pilgrim vessels coming from beyond the Straits of Bab-el-Mandeb, whatever the tenor of their Bills of Health, must proceed direct to the Island of Camaran, without calling at any other port on the littoral of the Red Sea.

Article 3.—Pilgrim vessels are vessels which are chartered to carry pilgrims proceeding to the Hedjaz.

Article 4.—Vessels bound for the Red Sea having on board not more than one pilgrim for every hundred tons of registered tonnage are not included in the definition of pilgrim vessels. Such vessels will be dealt with according to the tenor of their Bills of Health, conformably to the General Regulation of 1867 applicable to arrivals from cholera-infected places.

Article 5.—Vessels carrying not more than five pilgrims for every hundred tons of registered tonnage can proceed to Abu-Saad, where they will discharge their pilgrims and merchandise subject to quarantine destined for the Hedjaz.

Quarantine will also be performed at Abu-Saad by the *sambouks* and other coasters subject to quarantine proceeding from one port to another of the Red Sea littoral.

Article 6.—For this purpose a lazaretto is established at Abu-Saad, as a branch of the Camaran lazaretto, which will be open throughout the year to arrivals specified in Articles 4 and 5 of this Regulation.

Article 7.—Vessels upon which cases of cholera or suspicious cases have occurred, either in the port of embarkation or during the voyage, will undergo (both vessels and pilgrims) quarantine for 15 days at Camaran. This quarantine will be renewed each time a cholera case occurs among crew or passengers after their arrival at the lazaretto and will date from the last case of sickness. In such cases, the provisions of the Cholera Regulation of 1867 will be strictly applied.

Article 8.—When a batch of pilgrims has suffered from cholera during their stay at Camaran, they will not be admitted to free pratique at Jeddah until they have undergone a supplementary quarantine for five days and rigorous disinfection at the lazaretto at Abu-Saad.

Vessels carrying such pilgrims may, however, clear in quarantine in conformity with Article 16 of the principal Regulation after landing at Abu-Saad the pilgrims and their baggage, and merchandise destined for Jeddah.

Article 9.—Indian or Malay pilgrims who take the indirect route *via* Suez to the Hedjaz will be subjected to quarantine, unless they can prove, on their arrival at Jeddah, by their passports or other official documents, that they have come from beyond the Suez Canal, or that they have spent at least ten days in Egypt, in free pratique and in good health.

Vessels embarking at Suez Indian or Malay pilgrims who do not fulfil these conditions will be treated as infected, and will have to proceed to Camaran, at any rate in certain cases, to

undergo quarantine there, according to the country of origin of the pilgrims in question.

Article 10.—Merchandise destined for Yemen not susceptible of infection can be landed at Hodeida under the supervision of the sanitary authority.

Article 11.—Vessels from beyond the Suez Canal and Egypt with unclean Bills of Health must proceed to Camaran for quarantine.

Article 12.—Pilgrim vessels which arrive from ports where cholera exists, but have had no cholera case during the voyage or after arrival, will undergo (vessels and pilgrims) a quarantine of ten days. Merchandise coming from a cholera-infected port will remain on board, if there have been no cholera cases during the voyage or after arrival, and will be exempt from disinfection and from sanitary fees, except in the case of old personal effects and stuffs already used, unwashed wool, old cottons, horse hair and feathers, raw hides, and other raw animal products, as well as rags of all kinds, which will be subject to the provisions of the Cholera Regulation of 1867.

Article 13.—No pilgrim vessel, even when admitted to free pratique, will be allowed to leave Camaran without re-shipping, after the performance of their quarantine, all the pilgrims brought by her.

Article 14.—Vessels coming from the Persian Gulf and Zanzibar, with pilgrims on board, bound for the Hedjaz, will also proceed to Camaran, but will be treated, according to the tenor of their Bills of Health, in the manner provided by the Cholera Regulation of 1867.

Article 15.—*Sambouks* coming from beyond the Straits of Bab-el-Mandeb with pilgrims will be subject to the same rules as vessels specially chartered for pilgrims. They must proceed direct to the anchorage of Camaran, and will be excluded from all other Arabian ports on the Red Sea.

Article 16.—The embarkation on board pilgrim vessels of live animals, as well as hides, animal products, rags of all kinds, coal, petroleum, and all other inflammable or explosive material except such coal and animals as are necessary for the service and provisioning of the vessel during the voyage, is strictly prohibited.

Article 17. All vessels embarking more than 100 pilgrims must be provided with a medical man licensed by authority in the country of departure, as well as with medicines, disinfectants, and articles necessary for the care of the sick. A special place must be arranged on the deck as a hospital. Attendance and medicines will be given gratuitously.

Article 18.—On the arrival of a pilgrim vessel at Camaran or Abu-Saad, as the case may be, all pilgrims will be disembarked and undergo the usual medical examination. If the condition of the vessel is good, and no suspicious case has occurred during the voyage, the vessel and the pilgrims will undergo five full days' quarantine, and their clothing and effects will be disinfected; but the cargo will be subject to the provisions of the Cholera Regulation of 1867.

Article 19.—The sanitary authority will not allow the departure of a pilgrim vessel from any port in the Empire, without assuring him-

self that it satisfies the following conditions, *vis.*, that the vessel is fit to undertake the voyage without danger; that she is well-equipped, well-regulated, well-ventilated, provided with a sufficient number of boats, and that she contains nothing on board that is or may become injurious to health or prejudicial to the safety of the passengers; that there are on board suitably stored, besides the provisions of the crew, food, drinking water of good quality, and fuel in sufficient quantity for all the pilgrims and for the entire declared duration of the voyage. This last provision, however, in so far as it concerns food, is strictly applicable only to vessels passing the Straits of Bab-el-Mandeb. For all other vessels the Captain is bound to have food only in the proportion necessary for the wants of the pilgrims who may have contracted to be fed on board during the entire voyage. The sanitary authority will refer to the authority to which the vessels are subject for the application of those of the above provisions which do not concern him directly.

Article 20.—Every pilgrim vessel which does not conform to the provisions of the present Regulation will be held to have contravened sanitary rules and be liable to extreme measures regarding quarantine.

Article 21.—Vessels carrying pilgrims are strictly subject to the following instructions concerning the measuring of pilgrim vessels:—

Read and adopted in meeting of the Superior Council of Health, the 10th and 22nd December, 1891, and amended the 23rd and 25th December, 1893.

Instructions regarding the measurement of Pilgrim-ships referred to above in Article 21.

1. Only steamers and ships propelled partly by steam and partly by sail are authorized to carry pilgrims on voyages beyond the Straits of Bab-el-Mandeb or beyond the Suez Canal.

2. The space to be given to each pilgrim irrespective of age or sex shall be at least 9 superficial feet and 54 cubic feet between decks. No passenger shall be accommodated in the ship's hold, and the deck, free of all goods, shall be reserved for the use of the crew and the passengers travelling between decks.

3. Any ship which can produce an official certificate, furnished by the authority on which it is dependent, proving its capacity with regard to the number of passengers that can be embarked, shall not be liable to a second measurement, except in the event of the size, capacity, and arrangements of the ship being found by the sanitary authority not to be in

accord with the number of passengers shown in the certificate.

4. Any ship sailing under the Turkish flag which is unable to produce an official certificate of measurement shall be measured by a competent officer of the Imperial Marine, to be named by the local authority, with the assistance of the sanitary authority of the port where the ship happens to be. The service rendered by the sanitary authority in such a case is gratuitous.

As regards ships belonging to a foreign marine and not possessing official certificates of measurement, the sanitary authority shall give them the opportunity of producing the documents required in communication with their respective Consuls. The Consul can, if he so desires, cause the measurement in question to be made by the competent local authority in accordance with the requirements of Article (2) above.

5. The sanitary authority shall refuse to give a Bill of Health to any ship which has embarked pilgrims without the necessary certificate.

Read and adopted in meeting of the Superior Council of Health, the 10th and 22nd December, 1891.

JUDICIAL.

The 14th February, 1894.

No. 161.—The services of Major A. W. D. Campbell, I.S.C., Cantonment Magistrate, Lucknow, are placed temporarily at the disposal of the Military Department, with effect from the 13th January, 1894.

POLICE.

The 15th February, 1894.

No. 74.—The services of Lieutenant A. C. McCrea, 37th Dogras, an Assistant Commandant in the Burma Military Police, are replaced at the disposal of the Military Department, with effect from the 3rd instant.

EDUCATION.

The 16th February, 1894.

No. 53.—Under Section 12 of Act II of 1857, the Governor General in Council is pleased to authorise the affiliation of the Calcutta Boys' School to the Calcutta University in Arts up to the F. A. Standard.

C. J. LYALL,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

EMIGRATION.

Calcutta, the 14th February 1894.

No. 373-26.—The following draft of a proposed amendment of the Rules under the Indian Emigration Act (XXI of 1883) is published under section 81 of

that Act, for the information of persons likely to be affected thereby, and notice is hereby given under that section that the draft will be taken into consideration by the Governor-General in Council after the expiry of one month from this date.

2. Any objection or suggestion which may be made by any person with respect to the draft before that date will be received and considered by the Governor-General in Council.

Draft of proposed amendment of Notification No. 822—10-3E., dated 30th April 1891, which amended Rule 113 of the Rules relating to Colonial Emigration.

In the said notification for "31st day of December 1893" read "31st day of December 1894," and omit the words "From and after the 1st day of January 1894" to the end.

No. 374-26.—The following draft of a proposed amendment of the rules under the Indian Emigration Act (XXI of 1883) is published under section 81 of that Act, for the information of persons likely to be affected thereby, and notice is hereby given under that section that the draft will be taken into consideration by the Governor-General in Council after the expiry of three months from this date.

2. Any objection or suggestion which may be made by any person with respect to the draft before that date will be received and considered by the Governor-General in Council.

Draft of proposed amendment.

For Rule 113 substitute the following:—

"The water for the emigrants and ship's crew shall be stored in independently constructed water tanks, or, with the approval of the Marine Surveyor, in after-compartments of the vessel. The capacity of each of such tanks or compartments shall not exceed 3,000 gallons.

"If water is stored in the after-compartments, transverse or longitudinal bulkheads must, from and after the first day of January 1895, be fitted to such compartments so as to divide them into not less than three separate divisions or tanks, the capacity of each not exceeding 3,000 gallons; and each such division or tank must be (a) so arranged that it can be properly examined by the Marine Surveyor, (b) certified to be watertight, and (c) provided not only with a separate communication either by cock, valve, or pipe, so as to connect it with the deck pump, but also with a separate air pipe so as to admit of the tank being pumped out, without its cover being opened, the air pipe being turned down at the top. No cocks, valves, or other connections having communication with the sea, holds, or decks, other than those above specified as necessary for emptying and airing these divisions or tanks, shall be fitted inside the said divisions or tanks."

FORESTS.

The 15th February 1894.

No. 199-F.—With reference to the Notification of this Department, No. 1281F., dated the 20th December last—

Colonel Campbell relieved Mr. Hill of charge of the Central Forest Circle, North-Western Provinces and Oudh, on the afternoon of 18th December 1893, and continued in charge of that Circle till the afternoon of 9th January 1894, when he was relieved by Mr. Wild.

Mr. Hill assumed charge of the office of Inspector General of Forests on the afternoon of 21st December 1893, when Mr. Ribbentrop went on privilege leave.

Colonel Campbell officiated as Conservator of Forests of the 3rd grade from 19th December 1893 to 9th January 1894, both dates inclusive.

HORSE-BREEDING AND AGRICULTURAL STOCK.

The 16th February 1894.

No. 406-6.—Veterinary Lieutenant H. M. Maxwell is appointed to the Civil Veterinary Department on probation, with effect from the 5th February, 1894, and is posted to the Punjab and Baluchistan.

E. O. BUCK,

Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.
PUBLIC DEBT.

Calcutta, the 6th February 1894.

No. 689-A.—In pursuance of Rule 22 of the Rules made by the Government of India under Section 14 of the Indian Securities Act XIII of 1886, and published in the *Gazette of India* of the 7th January 1888, page 6, the following list is hereby advertised of Securities lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of a duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants named below, who have any claim upon these Securities, should communicate immediately with the Comptroller General, the Treasury, Calcutta.

The list is divided into two parts,—Part A being the list of Securities now advertised for the first time, and Part B the list of Securities previously advertised.

N.B.—Under Section 13 of the said Act, Government will be discharged from all liability in respect of these original Securities after the lapse of six years from (a) the several dates stated against them in the last column of the list, or (b) the last payment of interest on them, whichever date is the later.

A

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
000055 4 % 1828-29	R Sic. 200	Punchanun Bysack	Feb. 13, 1876	Amrita Lal Kar	644, dated 13-10-93	Jan. 1894.
173407 " 1842-43	500	The Commissioner of Salt and Abkari Revenue, Madras.	Aug. 1, 1887	Madam Soobhamiah Chetty.	509, dated 2-9-93	Ditto.
189049 " "	500	Sowdaminy Dabi	Aug. 1, 1888	Sowdamini Dabee.	646, dated 13-10-93	Ditto.
087227 " "	1,000	The Bank of Bengal	Feb. 1, 1884	Bisendyal Hurdial.	672, dated 31-10-93	Ditto.
006909 4 % 1865	500	Radha Nath Chatterjee	May, 1, 1876	Rustomjee Framjee Wadia.	574, dated 21-9-93	Ditto.
229064 " "	100	The Agra Bank, Limited	Nov. 1, 1886	Ahmed Hosein	724, dated 13-11-93	Ditto.
*172391 " "	1,000	The Bank of Bombay	May 1, 1889	Ditto	574, dated 21-9-93	Ditto.
*A 016221 R. " 1879	1,000	Choonee Lall Nanchund.	Jan. 16, 1880	Rustomjee Framjee Wadia.	755, dated 17-11-93	Ditto.
A 032274 " "	100	Balchand Tarachand	Jan. 16, 1886	Ahmed Hosein	724, dated 13-11-93	Ditto.
A 032275 " "	100	Ditto ditto	Ditto			
A 027214 " "	1,000	The Bank of Bengal	Jan. 16, 1880	Gopal Ch. Gooptu.		
* 071224 4 1/2 % 1879	500	Ditto ditto	Mar. 15, 1889			
073556 " " "	500	Ditto ditto	Ditto			

B

002134 4 % 1832-33	R 500	Bykant Nath Mukerjee	Nov. 1, 1882	Bykant Nath Mukerjee and Kailas Chunder Mukerjee, administrators to the estate of their father, Fatick Chunder Mukerjee.	Letter No. 1200, dated 26-1-91	Aug. 1, 1891.
005783 " 1835-36	600	Nobokissory Dassee	Sep. 30, 1872	Sreemutty Nobokissory Dassee.	" 2306, dated 27-7-77	Jan. 28, 1888.
001262 " "	1,000	Sreenath Mookerjee	Mar. 31, 1871	Doyal Chand Seal.	" 4315, dated 5-10-77	Ditto.
009710 " "	500	Rajnarain Chatterjee	Mar. 31, 1875	Rajnarain Chatterjee.	" 1510, dated 13-6-78	Ditto.
008612 " "	1,000	Kadumbini Dabee	Sep. 30, 1874	R. Braunfeld	Order No. 3, dated 8-2-82	Ditto.
011382 " "	1,000	Prem Chand Bose	Sep. 30, 1870	Sham Chand Bose	" 15, dated 7-7-82	Ditto.
008595 " "	1,000	Nobin Chunder Paul	Sep. 30, 1871	Sreemutty Jadoomohinee Dabee, administratrix, estate of Rohoram Banerjee.	" 21, dated 30-10-82	Ditto.
002614 " "	500					

* Mutilated Notes—Duplicates have been issued.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
014514 4 % 1835-36	₹ 1,000	Mohima Chunder Mozumdar, executor, estate, Opendro Chunder Mozumdar.	Sep. 30, 1880	Surendro Chunder Mozumdar, executor, estate, Mohima Chunder Mozumdar.	Order No. 24, dated 6-7-87	Jan. 28, 1888.
Ct. 6627 " "	500	Captain Christopher	Mar. 31, 1860	Raghubans Rai	" 637 D, dated 31-7-89	Jan. 25, 1890.
019383 " "	1,500	Biddomoney Dassee	Mar. 31, 1887	Srimotty Biddomoney Dassee.	" 708 D, dated 9-10-90	Jan. 31, 1891.
017045 " "	500	Bykant Nath Mookerjee	Sep. 30, 1882	Bykant Nath Mookerjee and Kailas Chunder Mookerjee, administrators to the estate of their father, Fatick Chunder Mookerjee.	" 1200 D, dated 26-1-91	Aug. 1, 1891.
16034 " "	500	Chunder Coomar Sen	Mar. 31, 1883	Baroda Churn Sen, administrator to C. C. Sen.	" 1136 D, dated 15-2-93	Aug. 12, 1893.
Ct. 14914 " 1842-43	1,000	Bank of Bengal	} Aug. 1, 1871	Doyal Chand Seal	Letter No. 4315, dated 5-10-77	Jan. 28, 1888.
18098 " "	1,000	Petumber Dhur		Bipro Dass Dass	" 2602, dated 20-6-80	Ditto.
040876 " "	5,000	Bipro Dass Dass		Penumatcha Sitaramaraga	" 6592, dated 27-12-80	Ditto.
075291 " "	10,000	Penumatcha Sitaramaraga		Nilcunto Pal	" 180 D, dated 3-6-81	Ditto.
029160 " "	4,000	Mothoora Nath Sircar	Feb. 1, 1878	R. Braunfeld	Order No. 3, dated 8-2-82	Ditto.
010889 " "	5,400	Kadumbini Dabee	Feb. 1, 1875	Indromoney Dassee, administratrix, estate, Gunga Narain Sircar.	" 48, dated 28-8-83	Ditto.
052900 " "	5,000	E. D. J. Ezra	Feb. 1, 1878			
056251 " "	5,000	Chartered Mercantile Bank.				
001129 " "	1,000	Ram Rutten Bose	Aug. 1, 1874	Sreemutty Drobo-moyee Dabee.	" 52, dated 13-9-93	Ditto.
089582 " "	4,000	Debnath Sreemany	Feb. 1, 1881	Sriram Chunder Ghosal.	" 81, dated 15-7-85	Ditto.
088401 " "	1,000	Nobogopal Mitter	Feb. 1, 1882	Srimoti Durgamoney Dassee.	" 83, dated 11-9-85	Jan. 28, 1888.
050117 " "	500	Oriental Bank Corporation.	Feb. 1, 1880	Sreemutty Durgamoney Dabee.	" 12, dated 28-2-87	Ditto.
051414 " "	1,000	Burjorjee Framjee & Co.	Feb. 1, 1878	Administrator General, Bengal, administrator, estate of Raj Chunder Ghose.	" 13, dated 19-3-87	Ditto.
099752 " "	1,500	Gopal Chunder Sreemany	Aug. 1, 1881	Burn & Co.	" 19, dated 13-6-87	Ditto.
078500 " "	2,000	Mohima Chunder Mozumdar, executor, estate, Opendro Chunder Mozumdar.	Aug. 1, 1880	Surendro Chunder Mozumdar, executor, estate, Mohima Chunder Mozumdar.	" 24, dated 6-7-87	Ditto.
142763 " "	1,000	The Bank of Bengal	Feb. 1, 1885	Bholanath Banerjee.	" 28, dated 15-12-87	Ditto.
103833 " "	1,000	Prossonno Coomar Mitter	Ditto	Opendro Kissen Mitter and Bepin Behari Mitter, administrators, estate, P. C. Mitter.	" 30, dated 15-12-87	Ditto.
090867 " "	500	The Bank of Bengal	Aug. 1, 1879	Netto Moyee Dassee, administratrix, estate, Akhoy Copmar Mullick.	" 31, dated 15-12-87	Ditto.
092215 " "	500	The Bank of Bengal	Feb. 1, 1884	Lalla Bhola Nath	" 820 D, dated 25-9-88	Jan. 19, 1889.
051063 " "	100	The Oriental Bank Corporation.	Aug. 1, 1882	Panna Lal Dass	Letter No. 886 D, dated 24-10-88	Ditto.
047153 " "	500	Muhammed Ali Rogay	} Aug. 1, 1884	{ Dwarka Nath Raghoba Tar-khedkar.	Order No. 1289 D, dated 3-1-89	July 27, 1889.
134185 " "	500	The Bank of Bengal				
059378 " "	1,000	The Oriental Bank Corporation.	Feb. 1, 1881	Konoji Rao Bindoojee Goond.	" 1638 D, dated 13-3-89	Ditto.
086093 " "	500	The Bank of Bengal	Feb. 1, 1885	Hormusjee Sorabjee Metha.	" 46 D, dated 10-4-89	Ditto.
C. 121042 " "	1,000	The Bank of Bombay	Feb. 1, 1885	Jose Joas Maria Moniz.	" 190 D, dated 10-5-89	Ditto.
124996 " "	1,000	Hira Lal Tribhuban Dass.	Feb. 1, 1884	Mohendra Nath Sett	" 1118 D, dated 17-12-89	Jan. 25, 1890.
124997 " "	1,000	Bonomally Chatterjee	Feb. 1, 1886	Lalla Benarasee Dass.	" 1250 D, dated 30-1-90	Aug. 2, 1890.
132109 " "	1,000			Bishumbher Nath Pundit.	" 872 D, dated 4-11-90	Jan. 31, 1891.
135261 " "	2,000	Icharam Ramdial	Ditto	Framjee Aderjee Mistry.	" 985 D, dated 29-11-90	Ditto.
172340 " "	1,000	Benarasee Dass	Feb. 1, 1887	Shish Chunder Chuckerbutty.	" 1046 D, dated 16-12-90	Ditto.
042261 " "	2,000	Chede Lal	Aug. 1, 1885	Radha Nath Dutt	" 358 D, dated 29-6-91	Aug. 1, 1891.
162825 " "	1,000	The Bank of Bengal	Aug. 1, 1886	Raja Babu Dutt	"	
133088 " "	500	Gopal Chunder Sreemany	Aug. 1, 1884	M. La Bouchardiere	" 493 D, dated 28-7-91	Feb. 20, 1892.
078549 " "	1,000	Radha Nath Dutt	Feb. 1, 1887	Mathura M. Ghose.	" 620 D, dated 1-1-91	Ditto.
078550 " "	1,000	Raja Baboo Dutt	Ditto			
170948 " "	1,600	Messrs. Arbuthnot & Co.	Ditto			
087061 " "	500	Omesh Chunder Dutt	Feb. 1, 1886			

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.			
*B001186 4% 1842-43.	500	Fakirjee Manockjee, Davour and Cooverbai.	Feb. 1, 1889	Fakirjee Manockjee, Davour and Cooverbai.	Order No. $\frac{607}{D}$, dated 8-9-92.	Feb. 11, 1893.			
159316 " "	500	The Bank of Bengal	Aug. 1, 1887	Girish Chunder Mookerjee.	" $\frac{621}{D}$, dated 9-9-92.	Ditto.			
103146 " "	100	Kally Coomar Chowdhery	Ditto . .						
153774 " "	100	Debnath Sreemany .	Ditto . .						
158481 " "	100								
158484 " "	100								
171815 " "	100	The Bank of Bengal	Feb. 1, 1887	Sreemutty Mokhoda Sundari Dassi, executrix to R. N. Dutt	" $\frac{52}{D}$, dated 20-4-93	Aug. 12, 1893.			
171816 " "	100	Protab Chunder Roy Chowdhery, executor of Tarini Churn Dutt.	Aug. 1, 1883						
037065 " "	1,000								
131311 " "	1,000	The Bank of Bengal	Aug. 1, 1887				Haradhone Nag .	" $\frac{1285}{D}$, dated 27-3-93	Ditto.
131313 " "	500	Ditto	Ditto . .						
131314 " "	500	Ditto	Ditto . .						
17877 " "	1,000	Rajnarain Roy .	Feb. 1, 1869	Kader Nath Sanyal, executor to D. B. Mudy.	" $\frac{77}{D}$, dated 26-4-93	Ditto.			
17879 " "	1,000	Ditto . .	Ditto . .						
000478 3½% 1853-54	5,000	Sama Sundary . .	Feb. 29, 1878				Sreemutty Shama Sundry Chowdhoo-rany.	" 13, dated 23-6-82 .	Jan. 28, 1888.
000589 " "	500	Controller of Military Accounts, Bengal.	Feb. 28, 1881				Moolraj . .	" 10, dated 5-2-87 .	Ditto.
43985 4% 1854-55	1,000	Petumber Dhur . .	June 30, 1871	Doyal Chand Seal .	Letter No. 4315, dated 5-10-77	Ditto.			
019182 " "	500	Prem Chand Bose . .	Dec. 31, 1870	Sham Chand Bose .	Order No. 15, dated 7-7-82 .	Ditto.			
Ct. 10299 " "	1,000	Administrator General, Bengal.	June 30, 1868	Sreemutty Bama Sundary Dabee, administratrix to the estate of Tarini Chunder Banerjee.	" 24, dated 30-10-82	Ditto.			
011859 " "	500	Bhojokisto Mullick & Sons	June 30, 1877	Bhojokisto Mullick and Sons.	" 44, dated 31-7-83 .	Ditto.			
42809 " "	600	A. M. Sutherland . .	June 30, 1879	C. J. Vencatasoobiah	" 56, dated 22-2-84 .	Ditto.			
022431 " "	900	The Bank of Madras .							
019741 " "	2,500	The Collector of Kistna District.							
034039 " "	2,000	Pundit Ambica Proshad .	June 30, 1883	Pundit Ambica Proshad.	" 6, dated 23-9-86 .	Ditto.			
33693 " "	1,000	Abdul Rahman . .	Dec. 31, 1855	Mussummat Ammeeran, administratrix, estate, Abdul Rahman.	" 25, dated 5-10-87 .	Ditto.			
048510 " "	1,000	Dwarka Nath Raghoba and Raghoba Pandurang.	June 30, 1884	Dwarka Nath Raghoba Farkhedkar.	" $\frac{1280}{D}$, dated 3-1-89	July 27, 1889.			
047894 " "	1,000	Luchman Prospad . .	June 30, 1886	Lalla Benarasee Dass	" $\frac{1259}{D}$, dated 30-1-90	Aug. 2, 1890.			
018438 " "	1,000	The Collector of 24-Pergunnahs.	Dec. 31, 1885	Bykant Nath Mukerjee.	" $\frac{1200}{D}$, dated 26-1-91	Aug. 1, 1891.			
036975 " "	3,000	Bykant Nath Mookerjee							
049509 " "	500	Kader Nath Bhattacharjee, administrator of Pronomoyee Dabee.	Dec. 31, 1887	Kedar Nath Bhattacharjee.	" $\frac{57}{D}$, dated 21-4-92 .	Aug. 13, 1892.			
051711 " "	1,000	W. W. Bell and the Rev. J. S. S. Robertson.	Dec. 31, 1888	The Union Bank of London, Ltd.	" $\frac{109}{D}$, dated 26-5-92 .	Ditto.			
039035 " "	1,000	Hurry Pado Banerjee and Shama Pado Banerjee.	June 30, 1887	Hurry Paddo Bando-pudhya and Shama Paddo Bando-padhya.	" $\frac{706}{D}$, dated 24-9-92 .	Feb. 11, 1893.			
7612 " "	1,000	Prosunno Coomar Sen	Dec. 31, 1885	Baroda Churn Sen, administrator to C. C. Sen.	" $\frac{1136}{D}$, dated 15-8-93	Aug. 12, 1893.			
7615 " "	1,000	Ditto . .	Ditto						
1305 " 1865	500	Tulsey Dass Mullick .	May 1, 1873				Wooma Churn Chuckerbutty.	Letter No. 6427, dated 3-3-77	Jan. 28, 1838.
082310 " "	3,000	Joggon Mohini Dabee .	May 1, 1876	Sreemutty Joggon Mohini Dabee.	" 4439, dated 16-8-79	Ditto.			
060464 " "	500	The National Bank of India, Limited.	Nov. 1, 1874	Octavius Steel .	" 7196, dated 10-12-79	Ditto.			
059217 " "	900								
160053 " "	600								
002175 " "	2,000	Brojo Nath Mullick and others, executors of Taruck Nath Mullick.	May 1, 1876	Sheik Nazir Mundle and Sheik Syed Mundle.	" $\frac{6590}{D}$, dated 27-12-80	Ditto.			
5256 " "	500	E. E. Petrocochino & Co.	May 1, 1868	Sreemutty Bama Sundary Dabee, administratrix to the estate of Tarini Churn Banerjee.	Order No. 24, dated 30-10-82	Ditto.			
000208 " "	500	Kartick Chundra Bural .							
075629 " "	500	Gopal Chundra Sreemany	Nov. 1, 1875	Nilmoni Ghose .	" 36, dated 30-10-82	Ditto.			
048219 " "	500	Mooltan Chand	May 1, 1876	Chuna Lal . .	" 31, dated 29-12-82	Ditto.			
050218 " "	500	Deb Nath Sreemany .	May 1, 1880	Sreemutty Kadumbini Dassee.	" 33, dated 29-12-82	Ditto.			
106686 " "	1,000	The Chartered Mercantile Bank of India, London and China .	Nov. 1, 1879	C. J. Vencatasobiah	" 56, dated 22-2-84 .	Ditto.			
106688 " "	1,000								
036554 " "	2,000								
067795 " "	2,000	Bank of Madras . .	Nov. 1, 1877	Lakhan Chunder Acharjee.	" 62, dated 5-6-84 .	Ditto.			
053583 " "	500	Nobo Coomar Acharjee .							

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114308 4% 1865	500	Jogo Mohon Lahiri	Nov. 1, 1882	Jogo Mohon Lahiri	Order No. 72, dated 19-1-85	Jan. 28, 1888.
119716 " "	500	Deb Nath Sreemany				
089755 " "	1,000					
123866 " "	500	Jogo Mohon Lahiri	Nov. 1, 1882	Sreemutty Bhobo Sundary Dabee.		
150377 " "	1,000					
150385 " "	500					
150386 " "	1,000					
026520 " "	1,000	J. R. Duxbury	May 1, 1878	Pir Ali Behenilji	" 73, dated 21-1-85	Ditto.
026874 " "	2,000	Pundit Kishen Lal	May 1, 1877	Pundit Kishen Lal	" 76, dated 24-1-85	Ditto.
064391 " "	1,000	Ram Chand Seal	Nov. 1, 1880	Sreeram Chunder Ghosal.	" 81, dated 15-7-85	Ditto.
112316 " "	500	Ramjeebun Ghosh	Ditto	R. C. Gunning	" 86, dated 12-11-85	Ditto.
089663 " "	500	Debnath Sreemany				
038264 " "	500	Gopal Chunder Sreemany	May 1, 1876	Srimutty Brojocoomaree Dassee.	" 87, dated 10-12-85	Ditto.
102595 " "	500	Ramjeebun Ghosh	May 1, 1878	Chundi Churn Sen	" 3, dated 28-4-86	Ditto.
134064 " "	500	The Controller of Military Accounts, Bengal.	May 1, 1881	Moolraj	" 10, dated 5-2-87	Ditto.
103146 " "	500	Luchmee Chand Radha Kissen.	Nov. 1, 1877	Administrator General, Bengal, administrator, estate of Raj Chunder Ghose	" 13, dated 19-3-87	Ditto.
105488 " "	500	Deb Nath Sreema	Nov. 1, 1878	Ditto		
163257 " "	500	Kanye Lall Sen	Nov. 1, 1882	Bunkoo Lall Dhur	" 17, dated 26-4-87	Ditto.
108437 " "	1,000	The National Bank of India, Limited.	May 1, 1878	P. Namasevoyam Modelier.	" 18, dated 22-4-87	Ditto.
110825 " "	2,000	P. Namasevoyam Modelier				
091402 " "	500	Deb Nath Sreemany	Nov. 1, 1880	Burn & Co.	" 19, dated 13-6-87	Ditto.
142785 " "	500	Bistu Das Ghose, administrator of Brindaban Ghose.	Nov. 1, 1881	Sreemutty Adya Sucky Dassee and Debendro Nath Ghose.	" 21, dated 27-6-87	Ditto.
142786 " "	500				" 22, dated 27-6-87	Ditto.
142787 " "	1,000	Bistu Das Ghose				
104201 " "	500	Mohima Chunder Mozumdar, executor, estate, Opendra Chunder Mozumdar.	Nov. 1, 1880	Surendro Chunder Mozumdar, executor, estate, Mohima Chunder Mozumdar.	" 24, dated 6-7-87	Ditto.
104234 " "	500					
193015 " "	500	The Bank of Bengal	May 1, 1885	Mrs. Maria de Viziacao E. Souza.	" 1640 D, dated 13-3-89	July 27, 1889.
191278 " "	500					
163941 " "	500	Tarini Churn Ghose	May 1, 1886	Sreemutty Kadumbini Dassee.	" 230 D, dated 17-5-89	Ditto.
205192 " "	500					
173492 " "	1,000	The Chartered Bank of India, Australia, and China.	Ditto	Doyal Chand Chuckerbatty, Seromoni.	" 273 D, dated 25-5-89	Ditto.
173493 " "	1,000					
173255 " "	500					
208422 " "	1,000	The National Bank of India, Limited.				
212692 " "	1,000	The Bank of Bengal	Ditto	Jogendra Chunder Sen.	" 275 D, dated 25-5-89	Ditto.
212693 " "	1,000					
188802 " "	500	Ditto	Ditto	Kamta Pershad and Ambica Persad.	" 371 D, dated 10-6-89	Ditto.
008407 " "	500	The Executive Commissariat Officer, Rawalpindi.	Nov. 1, 1870			
128853 " "	500	Omar Chand Pal	Nov. 1, 1884	Miss F. M. Templeton.	" 584 D, dated 19-7-89	Jan. 25, 1890.
077369 " "	500	Deb Nath Sreemany	Ditto	Nilmoney Mitter	" 834 D, dated 16-9-89	Ditto.
121965 " "	500	Nilmoney Mitter	May 1, 1881			
089640 " "	1,000	Deb Nath Sreemany	May 1, 1879	Ram Lall Mitter	" 1053 D, dated 2-12-89	Ditto.
227104 " "	1,000	The Bank of Bengal	May 1, 1886	T. Luchman Pillai.	" 1473 D, dated 25-3-90	Aug. 2, 1890.
227105 " "	1,000		Ditto			
227106 " "	1,000		Ditto			
227107 " "	1,000		Ditto			
234771 " "	1,000		Nov. 1, 1886			
234772 " "	1,000		Ditto			
234773 " "	1,000		Ditto			
203914 " "	500	Toolsiram	Nov. 1, 1884	Toolsiram	" 290 D, dated 19-6-90	Ditto.
047269 " "	1,000	The National Bank of India, Limited.	May 1, 1883	Sreemutty Rajballa Dabee.	" 701 D, dated 19-9-90	Jan. 31, 1891.
130770 " "	500	Deb Nath Sreemany	May 1, 1888	Koylash Chunder Sircar.	" 747 D, dated 29-9-90	Ditto.
103275 " "	500	The National Bank of India, Limited.	May 1, 1878	Suresh Chunder Ghose and Sreemutty Krishnamoney Dassee.	" 945 D, dated 8-11-90	Ditto.
112331 " "	500	Ramjeebun Ghosh	May 1, 1879			
244329 " "	1,000	Rustomjee Ardaseer Daver.	Nov. 1, 1887	Framjee Aderjee Mistry.	" 985 D, dated 29-11-90	Ditto.
182447 " "	1,000	Girisa Chandra Biswas	Nov. 1, 1883	Girisa Chandra Bisvas.	" 171 D, dated 18-5-91	Aug. 1, 1891.

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127766 4% 1865	500	} GopalChunderSreemany	Nov. 1, 1880	{ Sreemutty Tripoora Dassee.	Order No. ²⁰¹ / _D , dated 18-6-91.	Aug. 1, 1891.
128336 " "	500					
247858 " "	500	Sreemutty Hurro Soondary Dassi.	May 1, 1887	Sreemutty Hurro Soondary Dassee.	" ³⁶⁰ / _D , dated 29-6-91.	Ditto.
225114 " "	500	The Bank of Bengal	Nov. 1, 1886	Dhunjeebhoy Merwanjee Jejeebhoy and Peroshaw Merwanjee Jejeebhoy.	" ⁴⁸¹ / _D , dated 27-7-91.	Feb. 20, 1892.
247700 " "	5,000	} Kanhya Lall Pundit	{ May 1, 1888 Ditto Ditto	{ Pundit Kanhya Lall	" ⁵⁴⁸ / _D , dated 12-8-91.	Ditto.
194173 " "	2,000					
236645 " "	1,000					
B 156736 " "	500	Charles DaCosta	} May 1, 1887	Charles DaCosta	" ⁵⁵⁵ / _D , dated 14-8-91.	Ditto.
146611 " "	500	Poolin Behary Dey and Gosto Behary Dey.				
161977 " "	1,000	The Bank of Bengal	} Ditto	T. R. Stokes	" ⁷³⁷ / _D , dated 3-10-91	Ditto.
191011 " "	1,000	Deb Nath Sreemany				
078956 " "	1,000	Rai Dhunput Singh Bahadur.	May 1, 1886	Bhoobanesh Chuckerbutty.	" ⁹¹⁰ / _D , dated 15-12-91	Ditto.
093425 " "	1,000	} Madhubun Dass Dwarka Dass.	May 1, 1887	Gones Dass	" ⁹⁷⁴ / _D , dated 18-12-91	Ditto.
093426 " "	1,000					
087717 " "	5,000	} Bolaki Dass	May 1, 1876	Bolaki Dass	" ⁹⁷⁵ / _D , dated 18-12-91	Ditto.
087764 " "	2,000					
111853 " "	500	Abhay Churn Guho	} Nov. 1, 1881	{ Sreemutty Soshee Mookhee Dehya, administratrix of Seetul Nath Mookerjee.	" ¹¹⁰² / _D , dated 27-1-92	Aug. 13, 1892.
081095 " "	500	The Chartered Bank of India, Australia, and China.				
221373 " "	500	Surendra Nath Banerjee.	} May 1, 1886	{ Surendro Nath Banerjee.	" ¹²⁰⁶ / _D , dated 19-3-92	Ditto.
200883 " "	500	The Bank of Bengal				
259379 " "	1,000	Ambica Churn Banerjee	Nov. 1, 1888	Umbica Churn Banerjee.	" ²²⁶ / _D , dated 1-6-92	Ditto.
242257 " "	500	The Bank of Bengal	May 1, 1887	{ Grish Chunder Mukerjee.	" ⁶²¹ / _D , dated 9-9-92	Feb. 11, 1893.
221180 " "	100	{ Omrito Lall Sen	Ditto			
221181 " "	100	Deb Nath Sreemany	Nov. 1, 1889	{ Russick Lall Dutt Sreemutty Kheromoney Dassee.	" ⁹⁰⁰ / _D , dated 29-11-92.	Ditto.
238858 " "	500	Kheromoney Dassee	Ditto			
188252 " "	500	The Bank of Bengal	Nov. 1, 1888	{ Sreemutty Kheroda Dabee.	" ⁹⁸⁵ / _D , dated 31-12-92.	Ditto.
160426 " "	1,000	The Comptroller General	Ditto			
205964 " "	1,000	The Bank of Bengal	Ditto	Manohar Lall	" ⁹⁸⁷ / _D , dated 31-12-92.	Ditto.
277803 " "	600	Ram Durga	Nov. 1, 1885	{ Sreemutty Ram Durga Dassee.	" ¹¹⁹³ / _D , dated 3-3-93	Aug. 12, 1893.
114004 " "	500	Ditto	Ditto			
111657 " "	500	The Bank of Bengal	Ditto			
102108 " "	500	Ditto	Ditto			
102109 " "	500	Ditto	Ditto			
102110 " "	500	Ditto	Ditto			
102111 " "	500	Ditto	Ditto			
165443 " "	500	Bapoojee Morojee	May 1, 1889	Maneeckbai	" ¹² / _D , dated 6-4-93	Ditto.
256779 " "	100	The Bank of Bengal	Nov. 1, 1887	{ Surendra Nath Mookerjee.	" ²⁷ / _D , dated 11-4-93	Ditto.
256780 " "	100	Ditto	Ditto			
256781 " "	100	Ditto	Ditto			
186684 " "	1,000	Ditto	Ditto	{ Haradhone Nag	" ¹²⁸⁵ / _D , dated 27-3-93	Ditto.
190072 " "	1,000	Ditto	Ditto			
190073 " "	1,000	Ditto	Ditto			
226942 " "	1,000	Ditto	Ditto			
009719 4 1/2% 1870	500	Major R. Monks	Jan. 15, 1881	Major R. Monks	" 88, dated 14-1-86	Jan. 28, 1888.
011450 " "	2,500	{ Mohima Chunder Mozumdar, executor, estate, Opendro Chunder Mozumdar.	{ July 15, 1880	{ Surendro Chunder Mozumdar, executor, estate Mohima Chunder Mozumdar.	" 24, dated 6-8-87	Ditto.
009706 " "	3,500					
011458 " "	500					
011459 " "	500					
007874 " "	800	Henry Sevestre	Jan. 15, 1872	Henry Sevestre	" ¹⁰⁸⁹ / _D , dated 23-11-88.	Jan. 19, 1889.
004367 " 1878	1,000	The National Bank of India, Limited.	Sep. 15, 1879	C. J. Vencatasoobiah	" ⁸⁶² / _D , dated 5-2-84	Aug. 2, 1890.
015116 " "	1,000	Nandi Bai, administratrix of Thakoor Pershad.	Sep. 15, 1887	Siddessur Bose	" ⁵⁴⁶ / _D , dated 12-8-91	Feb. 20, 1892.
015120 " "	100	Mangesh Shabaram	Sep. 15, 1888	Cowasjee Byramjee.	" ²⁴² / _D , dated 12-6-93	Aug. 12, 1893.
023973R 4% 1879	5,000	Beethal Pershad	July 16, 1873	Mussummat Laitmina, administratrix estate of Beethal Pershad.	Letter No. 2305, dated 27-7-77	Jan. 28, 1888.
007068 " "	500	{ Mooktamoni Dabee	Jan. 16, 1872	{ Sreemutty Mooktamoni Dabee.	" 4876, dated 8-11-77	Ditto.
032999 " "	1,000					
034511 " "	500	Denonath Gangooly	Ditto	Denonath Gangooly.	Order No. 1, dated 8-2-82	Ditto.
013984 " "	500	Bunai Lall Abeerchand	July 16, 1874	P. Durgachellum Modellier.		

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043475 R 4% 1879	4,000	Jose Francisco de Piedade Pereira.	Jan. 16, 1872	Jose Andre Pereira .	Order No. 9, dated 2-3-82 .	Jan. 28, 1888.		
029091 " "	600	C. A. Amchi . . .	July 16, 1879	C. J. Vencatasoobiah	" 56, dated 22-2-84 .	Ditto.		
A012497 " "	4,000	} Sreeram Chunder Ghosal	Jan. 16, 1881	Sreeram Chunder Ghosal.	" 81, dated 15-7-85 .	Ditto.		
012498 " "	2,000							
006943 " "	500	Major R. Monks . . .	Ditto.	Major R. Monks .	" 88, dated 14-1-86 .	Ditto.		
A007588 " "	1,000	J. E. Sherlock . . .	July 16, 1880	Burn & Co.	" 19, dated 13-6-87 .	Ditto.		
063502 " "	1,000	Mohima Chunder Mozumdar, executor, estate of Opendro Chunder Mozumdar.	} Ditto	Surendro Chunder Mozumdar, executor, estate of Mohima Chunder Mozumdar.	} " 24, dated 6-7-87 .	Ditto.		
055431 " "	500	Executive Commissariat Officer, Sialkot.		Bhogaon Dass .		" 29, dated 15-12-87 .	Ditto.	
A027480 " "	10,000	Harmookraj Fool Chand	July 16, 1884	Bissen Dyal Har Dyal.	" $\frac{1068}{D}$, dated 20-11-88 .	Jan. 19, 1889.		
A020723 " "	1,000	Jwala Pershad, administrator of Kaniji Sahai.	Jan. 16, 1885	Jwala Pershad .	" $\frac{599}{D}$, dated 22-7-89 .	Jan. 25, 1890.		
A034705 " "	1,000	Kanhya Lal Pundit .	July 16, 1888	Pundit Kanhya Lal.	" $\frac{548}{D}$, dated 12-8-91 .	Feb. 20, 1892.		
056857 " "	5,000	Ram Lal Budreedas .	July 16, 1876	Gones Dass . . .	" $\frac{974}{D}$, dated 18-12-91 .	Ditto.		
060886 " "	500	The Bank of Bengal .	Jan. 16, 1885	Sushipodo Bando-padya, guardian of Sreemutty Sukhtra Bando-padya.	" $\frac{1265}{D}$, dated 7-3-92 .	Aug. 13, 1892.		
062887 " "	500	Mohomedbhoy Rowj Labai and Ibrahimbhoy Mohomedbhoy.	July 16, 1887	Atmaram Damodher	" $\frac{344}{D}$, dated 25-7-92 .	Feb. 11, 1893.		
006896 4½% "	6,000	The National Bank of India.	} Mar. 15, 1879	The Oriental Bank Corporation, Calcutta.	Letter No. $\frac{454}{D}$, dated 27-9-82	Aug. 2, 1890.		
011397 " "	1,000	} The Chartered Mercantile Bank of India, London, and China.						
011398 " "	1,000							
011399 " "	1,000							
011400 " "	1,000							
025798 " "	500	Moongamoor Nursinha Row.	Mar. 15, 1880	Moongamoor Nursinha Row.	" $\frac{210}{D}$, dated 25-6-83	Ditto.		
024498 " "	3,000	C. J. Vencatasoobiah .	Mar. 15, 1879	} C. J. Vencatasoobiah.	} " $\frac{802}{D}$, dated 5-2-84	Ditto.		
044752 " "	1,000	} The Oriental Bank Corporation.	} Mar. 15, 1880					
044753 " "	1,000							
027496 " "	500	E. D. Evezard . . .	Mar. 15, 1879					
029625 " "	5,000	C. J. Vencatasoobiah .	Mar. 15, 1879					
037271 " "	500	The Bank of Bombay .	Mar. 15, 1882	Soonabai and Curset-bai.	" $\frac{982}{D}$, dated 7-3-84	Ditto.		
008482 " "	8,000	Rev. Dr. T. C. Smyth .	Mar. 15, 1879	Rev. Dr. T. C. Smyth	" $\frac{814}{D}$, dated 23-9-86	Ditto.		
031829 " "	2,000	} The Bank of Bengal .	} Mar. 15, 1882	Mrs. E. Sarstedt .	" $\frac{887}{D}$, dated 11-10-87	Ditto.		
031830 " "	2,000							
027256 " "	1,000	D. F. Lobo	Mar. 15, 1888	D. F. Lobo	" $\frac{1303}{D}$, dated 19-2-91	Aug. 1, 1891.		
060173 " "	500	Major E. B. Corbyn .	Mar. 15, 1885	Siddessur Bose .	" $\frac{546}{D}$, dated 12-8-91	Feb. 20, 1892.		
089547 " "	100	Dhurmsey Naronjee .	Mar. 15, 1889	} Cowasjee Byramjee	} " $\frac{242}{D}$, dated 12-6-93	Aug. 12, 1893.		
089548 " "	100	Ditto	Ditto					
089549 " "	100	Ditto	Ditto					
089550 " "	100	Ditto	Ditto					
083751 " "	100	} Cowasjee Byramjee and Maneckjee Marwanjee	} Mar. 15, 1888					
083752 " "	100							
049181 " "	1,000	The Comptoir D'Escompte de Paris.	Mar. 15, 1887	B. Wiggin, administrator of Mrs. J. E. Wiggin.	" $\frac{1212}{D}$, dated 8-3-93	Ditto.		
Non-transferable Treasury Note. 000062 5½%	500	Gopika Bai, manager of Mandir Vital Rookhmai of Ramtek.	Mar. 16, 1883	Gopika Bai, manager of Mandir Vitul Rookhmai of Ramtek.	Order No. 11, dated 15-2-87 .	Jan. 28, 1888.		
000019 4½% Muttra and Hattas Light Railway Debenture.	5,000	Koer Sham Pershad .	April 1, 1883	Koer Sham Pershad	" 26, dated 3-12-87 .	Ditto.		
*10084 4½% 1832-33	sic. 500	Shibnarain Roy . . .	May 1, 1842	Shibnarain Roy . . .	" 7540, dated 20-3-78 .	Ditto.		
*14663 " "	5,000	Moti Khanum	Nov. 1, 1856	Bisheshar Pershad .	" 55, dated 15-11-83	Ditto.		
*002205 " "	500	Opium Agent, Benares .	May 1, 1882	Opium Agent, Benares.	" 84, dated 15-9-85 .	Ditto.		
*001565 " "	2,000	} M. Amoorthingum .	May 1, 1878	} P. Rama Swamy Modelier.	" $\frac{362}{D}$, dated 7-6-89	Ditto.		
*001566 " "	3,000							
*000936 " "	2,000		Hurish Chunder Ghuttuck		Nov. 1, 1873	Kali Prosonno Ghuttuck, administrator, estate of Hurish Chunder Ghuttuck.	Letter No. $\frac{1010}{D}$, dated 4-1-92	Ditto.

* Duplicates of these Notes have been issued.

† Renewed on bond.

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*Ct. 12380 4% 1835-36	1,000	Deputy Commissary General, Central Circle.	Mar. 31, 1871	Shama Churn Ghose	Letter No. 6508, dated 5-12-73	Jan. 28, 1888.
*Ct. 6737 " "	500	Boly Chand Dutt	Mar. 31, 1866	Boly Chand Dutt	" 3154, dated 17-8-75.	Ditto.
*006752 " "	1,100	Rakhal Chunder Bhattacharji.	Sep. 30, 1872	Rakhal Chunder Bhattacharji.	" 2960, dated 24-8-76.	Ditto.
*006814 " "	500	Tara Churn Bhattacharji	Ditto	Tara Churn Bhattacharji.	" 55, dated 15-11-83	Ditto.
†2709 " "	1,000	Moti Khanum	Ditto	Risheshar Pershad	" 57, dated 15-12-83	Ditto.
*020690 " "	1,000	The Chairman of the Municipal Commissioners of the Suburbs of Calcutta.	Sep. 30, 1882	Suburban Municipality, Alipore.		
*000671 " "	2,000	Ladlipershad	Sep. 30, 1883	Ladlipershad	" 74, dated 19-1-85	Ditto.
*016103 " "	5,000	Unnodapershad Bannerjee	Sep. 30, 1880	The Bank of Bengal	" 79, dated 15-4-85	Ditto.
*016139 " "	1,000	Opium Agent, Benares	Sep. 30, 1882	Opium Agent, Benares	" 84, dated 15-6-85	Ditto.
*005940 " "	2,800	Mootoo Swamy Pillay	Sep. 30, 1871	Mootoo Swamy Pillay.	" $\frac{323}{D}$, dated 3-6-89	Ditto.
*Ct. 8339 " "	500	Kristo Mohun Mitter	Mar. 31, 1863	Madhub Chunder Chatterji.	" $\frac{719}{D}$, dated 23-8-89	Ditto.
*Ct. 3981 " "	1,000	Raja Indo Bhusan Deb Roy.	Mar. 31, 1861	Poorna Chunder Gangooly.	" $\frac{362}{D}$, dated 7-7-90	Ditto.
*015719 " "	1,000	The Bank of Bengal	Mar. 31, 1877	Heera Lal	" $\frac{546}{D}$, dated 19-8-90	Ditto.
*003254 " "	2,500	Nobotroy Jowallahnath	Mar. 31, 1868	Mt. Umabai, administratrix, estate of N. B. S. Wayaker.	" $\frac{760}{D}$, dated 22-10-91	Ditto.
*006592 " "	500	Hurish Chunder Ghuttuck.	Mar. 31, 1873	Kali Prosonno Ghuttuck, administrator, estate of Hurish Chunder Ghuttuck.	" $\frac{1010}{D}$, dated 4-1-92	Ditto.
*006296 " "	500		Sep. 30, 1873			
*10948 " "	500	James English	Mar. 31, 1868	Madho Mistry	" $\frac{1180}{D}$, dated 18-2-92	Ditto.
*Ct. 13365 " "	4,000	Rajchandra Soor	Mar. 31, 1879	Haridhona Soor and Srimoti Hari Dassi.	" $\frac{95}{D}$, dated 2-5-92	Ditto.
*Ct. 13367 " "	1,000					
*8186 " 1842-43	500	D. Dorabji	Feb. 1, 1861	Shama Churn Chatterji.	" 5564, dated 25-10-73	Ditto.
*Ct. 8475 " "	500	Brojo Govind Shaha	Feb. 1, 1869	Brojo Govind Shaha	" 8770, dated 10-3-74.	Ditto.
*11380 " "	700					
*16245 " "	5,000	Nobokristo Ghose	Aug. 1, 1869	Monemohun Ghose and Sreemutty Saroda Soondary Dassee.	" 6721, dated 25-1-75.	Ditto.
*Ct. 8653 " "	3,000					
*6024 " "	500	Kasee Nath Dhur	Aug. 1, 1859	Sreemutty Shiboo Soondary Dassee.	" 565, dated 28-4-75.	Ditto.
*017871 " "	500					
*000254 " "	1,000	Kadumbini Dassee	Feb. 1, 1873	Sreemutty Kadumbini Dassee.	" 2399, dated 13-7-75	Ditto.
*020284 " "	500					
*011009 " "	2,000					
*021705 " "	1,000	Unnoda Churn Bhattacharji.	Aug. 1, 1872	Unnoda Churn Bhattacharji.	" 2960, dated 24-8-76	Ditto.
*Ct. 18856 " "	500	Modhoosoodon Chunder	Ditto	Ditto	" 3819, dated 12-10-76	Ditto.
*21611 " "	600	Nobin Chunder Dass	Aug. 1, 1870	Nobin Chunder Dass	" 4507, dated 16-10-78	Ditto.
*022862 " "	500	Modhoosoodon Chowdhry	Aug. 1, 1873	John Lindsay, administrator of W. T. Lindsay.		
*038336 " "	1,000	W. T. Lindsay	Feb. 1, 1875			
*049945 " "	2,000	The Bank of Bengal	Feb. 1, 1878	Mahomed Wuhjoolahkhan.	" $\frac{9146}{D}$, dated 13-1-80	Ditto.
*056370 " "	1,000	The Chartered Mercantile Bank of India, London, and China.	Aug. 1, 1878	V. Kristnama Chetty	" $\frac{3142}{D}$, dated 19-7-80	Ditto.
*056453 " "	2,000					
*056371 " "	1,000					
*056372 " "	1,000					
*080125 " "	1,000	The Agra Bank, Limited				
*063893 " "	1,000	The Bank of Bombay				
*059414 " "	1,000	The Oriental Bank Corporation.				
*016542 " "	10,700	H. Palmer	Aug. 1, 1878	The Rev. Robert Milford Taylor, R. M. Taylor, Jr., and Alicia Mary Taylor.	" $\frac{3689}{D}$, dated 5-8-80	Ditto.
*Ct. 14713 " "	500	Anup Chunder Moolchund.	Aug. 1, 1858	Bajoonjee Furdongjee.	" $\frac{5111}{D}$, dated 7-10-80	Ditto.
*058152 " "	100	The Bank of Bombay				
*065207 " "	100	The Chartered Mercantile Bank of India, London, and China.	Feb. 1, 1879	Surgeon H. D. Musani.	" $\frac{185}{D}$, dated 3-6-81	Ditto.
*065211 " "	100					
*1133 " "	500	Kallypodo Mookerji	Feb. 1, 1862	Sreemutty Sowdamini Dabee.	" $\frac{614}{D}$, dated 27-10-81	Ditto.
*6970 " "	1,000	The Executive Commissariat Officer, Fort William.				
*17528 " "	500	Digamburry Dassee	Aug. 1, 1874	Sreemutty Digamburry Dassee.	" $\frac{168}{D}$, dated 15-6-82	Ditto.

Duplicates of these notes have been issued.

† Renewed on bond.

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*077070 4% 1842-43	500	Sita Nath Mytee .	Feb. 1, 1879	Sita Nath Mytee .	Order No. 18, dated 10-8-82	Jan. 28, 1888.			
*112962 " "	500	The Bank of Bengal .	Aug. 1, 1882	Collector of Bulandshahr.	" 36, dated 9-3-83	Ditto.			
*017477 " "	5,000	} Wuzeroonissa Khanum.	Aug. 8, 1881	Jaffar Ali Khan .	" 45, dated 31-7-83	Ditto.			
*017479 " "	2,000								
*3166 " "	500	Bama Kali Dabee .	Feb. 1, 1874	Sreemutty Bama Kali Dabee.	" 51, dated 13-9-83	Ditto.			
*077312 " "	500	The Chartered Mercantile Bank of India, London, and China.	Aug. 1, 1881	} Suburban Municipality, Alipur.	" 57, dated 15-12-83	Ditto.			
*066820 " "	100	} The Bank of Bengal .	} Feb. 1, 1880						
*052975 " "	100								
*051136 " "	100								
*110251 " "	500	The Chairman of the Municipal Commissioners of the Suburbs of Calcutta.	Aug. 1, 1866						
*069450 " "	100	Wooma Ch. Soor .	Feb. 1, 1878	} J. L. Gallot .	" 69, dated 13-11-84	Ditto.			
*057133 " "	100	} The Oriental Bank Corporation.	Feb. 1, 1879						
*057135 " "	100								
*090485 " "	2,000	The National Bank, Ltd.	} Aug. 1, 1882						
*077377 " "	300	Roma Nath Mannah .							
*032555 " "	5,000	The Bank of Bengal .	Aug. 1, 1882		" 69, dated 13-11-84	Ditto.			
*24731 " "	2,000	Ramlal Buddredoss .	Feb. 1, 1854	Monshi Newal Kishore.	" $\frac{1020}{D}$, dated 4-12-86	Ditto.			
*016383 " "	500	Balcrustna Myaram .	Aug. 1, 1870	Balcrustna Myaram .	" $\frac{125}{D}$, dated 20-5-89	Ditto.			
*007603 " "	3,500	Mootoo Swamy Pillay .	Aug. 1, 1871	Mootoo Swamy Pillay.	" $\frac{323}{D}$, dated 3-6-89	Ditto.			
*20822 " "	500	} Horri Nath Mookerjee.	Feb. 1, 1861	Behary Bhusan Mookerjee.	Letter No. $\frac{434}{D}$, dated 19-6-89	Ditto.			
*21200 " "	500								
*135234 " "	1,000	Parus Das .	Feb. 1, 1885	Bhajan Lal .	" $\frac{562}{D}$, dated 12-7-89	Ditto.			
*034182 " "	1,000	Jevanjee Boinanjee, Harmusjee Pestonjee and Fukerjee Lunjee .	Aug. 1, 1874	Fukerjee Lunjee, survivor of Harmusjee Pestonjee and Fukerjee Lunjee.	" $\frac{596}{D}$, dated 22-7-89	Ditto.			
*024259 " "	1,000	} Bholanath Mitter	Feb. 1, 1873	Sreemutty Bama Soondary Dasse, administratrix to the estate of Bholanath Mitter.	" $\frac{779}{D}$, dated 3-9-89	Ditto.			
*024261 " "	1,000								
*002540 " "	1,000	Peary Mohun Ghosamy .	Aug. 1, 1866	Gunga Gobind Chuckerbutty, administrator to the estate of Guru Churn Chuckerbutty.	" $\frac{873}{D}$, dated 28-9-89	Ditto.			
*011852 " "	1,000	Nety Churn Bysack .	Feb. 1, 1873	Juggobundho Sen .	" $\frac{1091}{D}$, dated 11-12-89	Ditto.			
*045164 " "	1,000	Mungamur Lakshminarshoo and Mungamur Lakshamma.	Aug. 1, 1879	Mungamur Lakshminarshoo and Mungamur Lakshamma.	Order No. $\frac{172}{D}$, dated 22-5-90	Ditto.			
*00248 " "	1,000	Executive Commissariat Officer, Kasauli.	Feb. 1, 1866	Jowalla Pershad .	" $\frac{415}{D}$, dated 18-7-90	Ditto.			
*009974 " "	300	Audit Chunder Addy .	Aug. 1, 1880	Gopal Chunder Ghose	" $\frac{515}{D}$, dated 13-8-90	Ditto.			
*039090 " "	500	} The Bank of Bengal .	} Feb. 1, 1879	Mrs. S. J. Stuart .	" $\frac{707}{D}$, dated 22-9-90	Ditto.			
*039487 " "	500								
*131409 " "	500	Mohan Lal Dichit .	Aug. 1, 1883	Government Examiner of Accounts, Indian Midland Railway, Jhansi.	" $\frac{318}{D}$, dated 22-6-91	Aug. 1, 1891.			
*013697 " "	500	} Hurriah Chunder Ghuttuck.	Feb. 1, 1873	} Kali Prosono Ghuttuck, administrator, estate of Hurriah Chunder Ghuttuck.	" $\frac{1010}{D}$, dated 4-1-92	Jan. 28, 1888.			
*023698 " "	500		Ditto						
*013699 " "	1,000		Feb. 1, 1874						
*023259 " "	1,000		Aug. 1, 1873						
*014164 " "	1,000		Ditto						
*013431 " "	500	} The Bank of Bengal .	Feb. 1, 1873	} Goshy Churn Das .	" $\frac{1100}{D}$, dated 27-1-92	Ditto.			
*014326 " "	500		Aug. 1, 1873						
*080468 " "	1,000		Aug. 1, 1881						
*067609 " "	500		Aug. 1, 1881						
*067609 " "	500		Aug. 1, 1881						
*019146 " "	500	Chundi Pershad Dinonath	Aug. 1, 1869	Bhola Nath, son of Makhun Lal.	" $\frac{1197}{D}$, dated 22-2-92	Ditto.			
*056608 " "	1,000	The Oriental Bank Corporation.	Feb. 1, 1878	Sreemutty Degamberry Dabee.	" $\frac{1144}{D}$, dated 11-2-92	Ditto.			
*035874 " "	1,000	The Bank of Bengal .	Feb. 1, 1877	Sreemutty Bhobunessary Dabee					

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*029914 4% 1842-43	1,000	Tara Sundary Dabee	Aug. 1, 1874	Denonath Roy, administrator to the estate of Sreemutty Tara Sundary Dabee.	Letter No. $\frac{850}{D}$, dated 10-11-92	Jan. 28, 1888.
†190586 " "	100	The Bank of Bengal	Aug. 1, 1889	Hem Nath Sen	" $\frac{517}{D}$, dated 13-8-92	Feb. 11, 1893.
†190587 " "	100					
†190588 " "	100					
†190589 " "	100					
*082943 " "	500	Ditto	Aug. 1, 1882	Nolini Nath Mitter	" $\frac{1096}{D}$, dated 31-1-93	Jan. 28, 1888.
*086068 " "	500	Ditto	Feb. 1, 1879	C. G. D'Souza	" $\frac{1282}{D}$, dated 27-3-93	Ditto.
*047000 " "	1,000	Mohesh Chunder Sen	Feb. 1, 1877	Mohesh Chunder Sen	" $\frac{577}{D}$, dated 21-9-93	Ditto.
*047001 " "	1,000					
*047002 " "	1,000					
*047003 " "	1,000					
*089923 " "	500	Collector of Allahabad	Aug. 1, 1879	{ Subadar Boghaul Sing.	" $\frac{704}{D}$, dated 6-11-93	Ditto.
*038037 " "	500	Bank of Bengal				
*490 3½% 1853-54	10,000	Shama Soondary	Feb. 28, 1867	Sreemutty Shama-soondary.	" 947, dated 5-5-73	Ditto.
*491 " "	10,000					
*492 " "	3,000					
*164 " "	600					
*000078 " "	1,600	Soolayman Mirza	Feb. 29, 1856	Soolayman Mirza	" 1456, dated 3-6-75	Ditto.
		Mootoo Swamy Pillay	Aug. 31, 1871	Mootoo Swamy Pillay.	" $\frac{373}{D}$, dated 3-6-89	Ditto.
*026294 4% 1854-55	50,000	H. B. Goodal	Dec. 31, 1873	H. B. Goodal	" 5500, dated 30-11-74	Ditto.
*024455 " "	10,000					
*024456 " "	1,000					
*026295 " "	4,000					
*022758 " "	1,000	The Oriental Bank Corporation.	Dec. 31, 1873	The Delhi and London Bank, Limited.	" 5789, dated 12-12-74	Ditto.
*027593 " "	2,000	The Allahabad Bank, Limited.				
*022997 " "	5,000	Major J. W. Hogan	Dec. 31, 1873			
*38714 " "	4,000	Nobokristo Ghose	Dec. 31, 1865	{ Monomohun Ghose and Sreemutty Saroda Soondary Dassee.	" 6721, dated 25-1-75	Ditto.
*17950 " "	1,500					
*20762 " "	500	Cossi Nath Dhur	June 30, 1859	Sreemutty Shiboo Soondary Dassee.	" $\frac{565}{D}$, dated 28-4-75	Ditto.
*Ct. 2830 " "	500					
*7532 " "	500	Rugghoonath Sucoba	Dec. 31, 1867	Mombha Saccaram	" 2473, dated 15-7-75	Ditto.
*Ct. 772 " "	1,000	Boly Chand Dutt	June 30, 1860	Boly Chund Dutt	" 3154, dated 17-8-75	Ditto.
*001886 " "	1,000	Moolchand Premjee & Co.	June 30, 1875	Capt. F. J. Palmer	" 1088, dated 23-5-76	Ditto.
*008379 " "	500	Greesh Chunder Mitter	June 30, 1872	Unneda Churn Bhattacharjee.	" 2960, dated 24-8-76	Ditto.
*016140 " "	500	Rakhal Doss Bhattacharjee	Ditto.	Rakhal Chunder Bhattacharjee.		
*016138 " "	1,000	Obhoy Churn Bhattacharjee.	Ditto.	{ Obhy Churn Bhattacharjee.		
*009231 " "	1,000					
*Ct. 10927 " "	500	The Executive Commissariat Officer, Gwalior	June 30, 1865	Rebecca Johnston	" 4526, dated 17-11-76	Ditto.
Ct. 9815 " "	500	The Administrator General, administrator to the estate of H. Randolph.	June 30, 1874	Tara Kissur Mukerjee.	" 6806, dated 17-3-77	Ditto.
*36507 " "	2,000	Bullakedars Khemchand	Dec. 31, 1863	{ Veejachand Keekachand.	" 2227, dated 12-6-79	Ditto.
*39958 " "	1,000	Ditto	Dec. 31, 1862			
*Ct. 6392 " "	1,000	Ditto	Ditto			
*011009 " "	1,000	The Administrator General, Bengal.	Dec. 31, 1877	The Deputy Commissioner of Delhi, administrator of G. D. E. Doris.	" $\frac{6}{D}$, dated 4-4-81	Ditto.
*Ct. 1868 " "	500	The Deputy Commissary General, Upper Circle.	Dec. 31, 1861	Sreemutty Sowdamin Dabee.	" $\frac{641}{D}$, dated 27-10-81	Ditto.
§33666 " "	4,100	Motee Khanum	Dec. 31, 1856	Bisheshur Pershad	" 55, dated 15-11-83	Ditto.
*027795 " "	1,000	Khandoss Muncharan	Dec. 31, 1877	Gurdhunbhal Doyaram.	" $\frac{1200}{D}$, dated 13-12-88	Ditto.
*034705 " "	1,000	J. H. Belchambers, W. L. Wenger, J. S. Sykes, and R. Williamson.	June 30, 1878	Survivors of the holders.	" $\frac{1366}{D}$, dated 8-1-89	Ditto.
*25289 " "	2,000	Mootoo Swamy Pillay	June 30, 1871	Mootoo Swamy Pillay	" $\frac{359}{D}$, dated 3-6-89	Ditto.
*Ct. 401 " "	1,000	Gopal Chunder Seal & Co.	Dec. 31, 1862	Madhub Chunder Chatterjee.	" $\frac{719}{D}$, dated 23-8-89	Ditto.
*021160 " "	500	Khetter Gopal Sen	June 30, 1873	Sreemutty Motimohini Ghose, administratrix to Khetter Gopal Sen.	" $\frac{1302}{D}$, dated 26-2-90	Ditto.
*035982 " "	1,800	Mungamur Lakshminarsoo and Mangamur Lakshamma.	June 30, 1879	Mungamur Lakshminarsoo and Mungamur Lakshamma.	" $\frac{172}{D}$, dated 22-5-90	Ditto.

* Duplicates of these notes have been issued.

† Mutilated notes.—Duplicates have been issued.

§ Renewed on bond.

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*012559 4% 1854-55	500	Gundappa Row .	June 30, 1875	I. G. Vijendra Row, J. Vinkoba Row, S. Raghabendra Row, and Vuvahara Row, administrator, to the estate of Gundappa Row.	Letter No. 312 D, dated 23-6-90	Jan. 28, 1888.					
*012560 " "	1,000										
*012561 " "	1,000										
*012562 " "	1,000										
*012563 " "	1,000										
*012564 " "	1,000										
*012565 " "	1,000										
*012566 " "	1,000										
*012567 " "	1,000										
*012568 " "	1,000										
*012569 " "	1,000										
*012570 " "	2,500										
*012571 " "	1,500	Moongamoor Nursimharaw.	June 30, 1878	Moongamoor Nursimharaw.	" 1252 D, dated 7-2-92	Ditto.					
*012572 " "	500										
*018972 " "	4,600										
*012558 " "	500						Gundappa Row .	Aug. 31, 1875	Raghabendra Row .	" 229 D, dated 2-6-91	Jan. 25, 1890.
*012573 " "	500										
*012574 " "	500	Hurrish Chunder Ghuttack.	Dec. 31, 1873	Kali Prosonno Ghuttack, administrator, estate of Hurrish Chunder Ghuttack.	" 1010 D, dated 4-1-92	Jan. 28, 1888.					
*014423 " "	1,000										
*024588 " "	1,000	Captain G. B. Tyrwhit .	Nov. 30, 1868	Framji Cawasjee, Marker.	" 1263 D, dated 31-1-90	Aug. 2, 1890.					
*013121 51% 1859-60	500	The New Bank of Bombay.	Dec. 1, 1876	Pirojbaie, wife of Merwanjee Nusseeranjee Eyeechee.	" 891 D, dated 6-11-90	Ditto.					
*044056 " "	1,000	E. M. Sidden .	May 30, 1878	Official Liquidator of the Oriental Bank Corporation, Madras.	" 1183 D, dated 21-1-91	Aug. 1, 1891.					
*040930 " "	10,000	Tripasore Sashagererow .	May 31, 1871	Tripasore Sashagererow.	" 842 D, dated 21-1-86	Feb. 20, 1892.					
*Ct.6979 " "	3,500	W. D. H. Oehme .	Nov. 30, 1868	Kedar Nath Sanyal, executor to D. B. Mudy.	" 324 D, dated 13-7-93	Aug. 12, 1893.					
*20311 " "	1,000	Ditto .	Ditto								
*20312 " "	1,000	J. W. Smyth .	Nov. 1, 1869	J. W. Smyth .	" 3393, dated 20-8-74	Jan. 28, 1888.					
*011620 4% 1865	1,000										
*011621 " "	1,000										
*011622 " "	1,000										
*011623 " "	1,000										
*011624 " "	1,000	Bevole Nath Haldar .	May 1, 1873	Bevole Nath Haldar	" 5535, dated 2-12-74	Ditto.					
*055948 " "	2,000	The Bank of Hindostan, China, and Japan, Limited	May 1, 1865	Khetter Mohun Nag.	" 1739, dated 16-6-75	Ditto.					
*2009 " "	1,000	Jebon Kristo Mullick .	Nov. 1, 1869	Durga Charan Mullick.	" 3508, dated 2-9-75	Ditto.					
*020899 " "	500	Doyal Chand Saboye .	Nov. 1, 1870	James Brown.	" 5188, dated 30-11-75	Ditto.					
*030158 " "	500	Cosi Nath Mookerjee .	May 1, 1873	Sreemutty Luckeemoney Dassee.	" 7992, dated 11-3-76	Ditto.					
*035154 " "	500	Meher Lall Shamunto .	May 1, 1873	Meher Lall Shamunto.	" 573, dated 2-5-76	Ditto.					
*058157 " "	500	The National Bank of India, Limited.	May 1, 1874	Opandro Nath Mitter	" 3626, dated 20-9-76	Ditto.					
*068458 " "	1,000	W. T. Lindsay .	May 1, 1875	John Lindsay, administrator of W. T. Lindsay.	" 4507, dated 16-10-78	Ditto.					
*068459 " "	1,000										
*095149 " "	500	Tarney Churn Ghose .	May 1, 1877	Chotay Lall .	" 2125, dated 9-6-79	Ditto.					
*099158 " "	500	Gourang Chunder Sircar	Ditto	Gourang Chunder Sircar.	" 4201, dated 7-8-79	Ditto.					
*099159 " "	500										
*107375 " "	700	Nogur Mull .	Nov. 1, 1878	The Executive Commissariat Officer, Umballa.	" 5073, dated 11-9-79	Ditto.					
*086879 " "	1,000	Bullvudder Doss .	Ditto	The Uncovenanted Service Bank, Limited.	" 5819, dated 10-10-79	Ditto.					
*097595 " "	1,000	H. L. Tonnochee .	May 1, 1876	H. L. Tonnochee .	" 6947 D, dated 1-12-79	Ditto.					
*099542 " "	1,000	The Joint Administrators of Bhownagar State.	Nov. 1, 1878	V. Kristnama Chetty	" 3142 D, dated 19-7-80	Ditto.					
*014095 " "	800	The Administrator General, Bengal.	Nov. 1, 1877	The Deputy Commissioner of Delhi, administrator of G. D. E. Doris.	" 6 D, dated 4-4-81	Ditto.					
*018419 " "	800										
*055526 " "	1,000	The New Bank of Bombay.	May 1, 1873	Mrs. Tabitha Forester.	" 275 D, dated 31-7-82	Ditto.					
*094140 " "	900	Tarney Churn Ghose .	Nov. 1, 1878	Dwarka Nath Pyne .	" 507 D, dated 14-10-82	Ditto.					
*027720 " "	1,000	The Chartered Mercantile Bank of India, London, and China.	Nov. 1, 1877	Lieutenant-Colonel A. Copland.	" 22, dated 6-11-82	Ditto.					
*027942 " "	500	Byramji Nussurwanjee Sehi.	May 1, 1878								
*094745 " "	500	Executive Commissariat Officer, Morar.									

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*124757 4% 1865	500	The Chairman of the Municipal Commissioners of the Suburbs of Calcutta.	Nov. 1, 1882	Suburban Municipality, Alipur.	Letter No. 57, dated 15-12-83	Jan. 28, 1888.
*124758 " "	500					
*124759 " "	1,000					
*124760 " "	500					
*124761 " "	500					
*124762 " "	1,000					
*124763 " "	10,000					
*124771 " "	500					
*124772 " "	500					
*124773 " "	1,000					
*124774 " "	1,000					
*124775 " "	1,000					
*124776 " "	2,000					
*111627 " "	500					
*151974 " "	500					
*056847 " "	500	Ditto	Nov. 1, 1877			
*056848 " "	500					
*049461 " "	500					
*109021 " "	2,000					
*132134 " "	500					
*155422 " "	1,000	Hara Kissore Sen	Nov. 1, 1882			
*041413 " "	500					
*094817 " "	3,500	Officer in charge of the Treasury, Indore	Nov. 1, 1875	Officer in charge, Residency, Indore.	7033, dated 13-3-84	Ditto.
*198933 " "	2,000	Controller of Military Accounts.	May 1, 1884	Controller of Military Accounts,	Order No. 61, dated 14-4-84	Ditto.
*185916 " "	1,000	The Comptroller General	Nov. 1, 1883	Joogul Kishore Lal and Rash Behary Lal.	77, dated 19-1-85	Ditto.
*072841 " "	500	The Bank of Bengal	Nov. 1, 1875	Shama Kanth Chatterjee.	1, dated 26-4-86	Ditto.
*200570 " "	1,000	Ditto	Nov. 1, 1884	Sreemutty Kristo Kaminee Rudra.	9, dated 16-11-86	Ditto.
*093935 " "	500	J. H. Belchambers, W. L. Wenger, J. S. Sykes, and R. Williamson.	May 1, 1878	Survivors of the holders.	14, dated 2-4-87	Ditto.
*203852 " "	500	Mutty Lal Bural	Nov. 1, 1887	The Delhi and London Bank, Ltd.	1366, dated 18-1-88	Ditto.
*099215 " "	1,000	Baroda Prosad Mookerjee	May 1, 1879	Ishan Chunder Bose	1433, dated 30-1-89	July 27, 1889.
*107595 " "	500	Ramjeebun Ghose			1614, dated 6-3-89	Jan. 28, 1888.
*045261 " "	1,000	The Bank of Bengal	Nov. 1, 1873	Byramjee Harmusjee	1705, dated 26-3-89	Ditto.
*090048 " "	500	Luchmeechand Radhakisen	May, 1, 1879	Soobol Chunder Sen	1718, dated 28-3-89	Ditto.
*205064 " "	2,000	Issur Dass and Banarasi Dass.	Nov. 1, 1884	Bhajan Lal	562, dated 12-7-89	Ditto.
*086119 " "	500	Troylucko Mohinee Dassi	Nov. 1, 1877	Sreemutty Troylucko Mohinee Dassec.	586, dated 19-7-89	Ditto.
*052804 " "	500	Gopal Chunder Sreemany	May 1, 1873	Ram Gopal Pal and Deno Nath Ruckhit.	685, dated 15-8-89	Ditto.
*055837 " "	500	Bijraj Ingram				
*063409 " "	5,000	Dheer Chand Pal	Nov. 1, 1877	Dheer Chand Pal	862, dated 26-9-89	Ditto.
*063410 " "	5,000					
*063411 " "	2,000					
*063412 " "	500					
*063413 " "	500					
*063618 " "	1,500	Bissanath Bakchee	May 1, 1878	Sreemutty Bhabatarini Dabya, administratrix to B. N. Bakchee.	940, dated 30-10-89	Ditto.
*066944 " "	500					
*078693 " "	500	The National Bank of India, Ltd.	May 1, 1880	Ramkumar Choora-money.	973, dated 8-11-89	Ditto.
*066583 " "	1,300	The Administrator General, Bengal.	Nov. 1, 1877	C. Doris, administrator of G. D. E. Doris.	1014, dated 22-11-89	Ditto.
*036859 " "	1,000	E. E. J. Tweedie	Nov. 1, 1875	Prosono Coomar Bose.	1022, dated 23-11-89	Ditto.
*003330 " "	2,000	Netye Chand Bysack	Nov. 1, 1872	Jogobundhu Sen	1091, dated 11-12-89	Ditto.
*059314 " "	500	Shamjee Jadoji	Nov. 1, 1875	Framji Cowasji Marker.	1263, dated 31-1-90	Jan. 19, 1889.
*059315 " "	500					
*024219 " "	500	The New Bank of Bombay, Ltd.	Nov. 1, 1873	Sreemutty Motimohiny Ghose, administratrix to K. G. Sen.	1392, dated 26-2-90	Jan. 28, 1888.
*028408 " "	500	Khetter Gopal Sen				
*037871 " "	500	Dyal Chunder Saboojee	May 1, 1873	Brjoendro Coomar Sen.	215, dated 30-5-90	Ditto.
*037506 " "	500	The Bank of Bengal	Nov. 1, 1875	Comul Churn Endro	261, dated 10-6-90	Ditto.
*106893 " "	1,000	The National Bank of India.	May 1, 1878	Natha Laljee Kothra, executor of Gopal Chund Heerjee Kothra.	418, dated 18-7-90	Ditto.
*106894 " "	1,000					
*106895 " "	1,000					
*106896 " "	1,000	The Bank of Bengal	May 1, 1877	Heera Lal	546, dated 19-8-90	Ditto.
*095796 " "	1,000					

* Duplicates of these notes have been issued.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.			
*205819 4 % 1865	1,000	The Bank of Bengal	Nov. 1, 1886	Government Examiner of Accounts, Indian Midland Railway, Jhansi.	Order No. $\frac{318}{D}$, dated 22-6-91	Aug. 1, 1891.			
*205820 " "	1,000								
*236782 " "	500	Ditto	May 1, 1887	General Dumber Shamsher Jang Rana Bahadur of Nepal.	" $\frac{357}{D}$, dated 29-6-91	Ditto.			
*236783 " "	500								
*087736 " "	5,000	Madhuban Dass, Dwarka Dass.	Ditto	Jadob Chunder Pal	" $\frac{382}{D}$, dated 4-7-91	Jan. 28, 1888.			
*085045 " "	5,000	Dr. Charles J. Jackson and William M. Souter.	Ditto	Sreeram Chunder Pal.	" $\frac{384}{D}$, dated 4-7-91	Ditto.			
*001015 " "	2,000	Madhuban Dass, Dwarka Dass.	May 1, 1868	Mussummat Umabai, administratrix, estate of N. B. S. Wayaker.	" $\frac{760}{D}$, dated 22-10-91	Ditto.			
*115472 " "	500	Helen T. Schumacher	Nov. 1, 1879	Mrs. H. J. Macgregor, administratrix, estate of Mrs. Helen T. Schumacher.	" $\frac{875}{D}$, dated 21-11-91	Ditto.			
*115473 " "	500								
*115474 " "	500								
*129049 " "	800	Binod Lall Sen	May 1, 1889	Chunder Kissore Sen	" $\frac{735}{D}$, dated 3-10-91	Feb. 20, 1892.			
*017194 " "	500	Hurrish Chunder Ghuttack	May 1, 1873	Kali Prosono Ghuttack, administrator, estate of Hurish Chunder Ghuttack.	" $\frac{1010}{D}$, dated 4-1-92	Jan. 28, 1888.			
*2976 " "	500	Modhosoondun Bose	May 1, 1867	Saroda Churn Bose.	Letter No. 307, dated 21-6-92	Ditto.			
*073233 " "	2,000	Modhubun Dass, Dwarka Dass.	May 1, 1881	Mussummat Kasee Dayee.	" $\frac{1148}{D}$, dated 21-2-93	Ditto.			
*088800 " "	5,000	Dr. John Ince	May 1, 1888	Manshanker Vijashanker.	" $\frac{93}{D}$, dated 2-5-92	Aug. 13, 1892.			
*206028 " "	500	The Agra Bank, Ltd.	May 1, 1891	Mrs. Louisa Woodward.	" $\frac{222}{D}$, dated 6-6-93	Aug. 12, 1893.			
*239875 " "	1,500	Bhubonesh Chakravarti.	Ditto						
*B.147686 " "	800	The Administrator General, Bengal.	Nov. 1, 1891	The Alliance Bank of Simla, Ltd.	" $\frac{264}{D}$, dated 20-6-93	Ditto.			
*213118 " "	1,000	The Bank of Bengal	Ditto						
*275886 " "	1,000	Ditto	Nov. 1, 1890						
*282915 " "	1,000	Ditto	Ditto						
*296587 " "	1,000	John A. Stowell	Ditto						
*032266 " "	1,000	Mohesh Chunder Sen	Nov. 1, 1876	Mohesh Chunder Sen	" $\frac{577}{D}$, dated 21-9-93	Jan. 28, 1888.			
*032267 " "	1,000								
*032268 " "	1,000								
*032269 " "	1,000								
*038522 " "	1,000	The Chartered Mercantile Bank of India, London, and China.	Nov. 1, 1871	Omrito Cumari Dasi	" $\frac{572}{D}$, dated 21-9-93	Ditto.			
*037713 " "	500	Petrocochino Brothers							
*161053 " "	1,000	The Comptroller General	Nov. 1, 1882	Panna Lall	" $\frac{722}{D}$, dated 13-11-93	Ditto.			
*161054 " "	1,000								
*096652 " "	1,000	The Oriental Bank Corporation.	Nov. 1, 1877	The National Bank of India, Limited, Madras.	" $\frac{702}{D}$, dated 6-11-93	Ditto.			
*005806 4 1/2 % 1870	700	The Bank of Madras	Jan. 15, 1872	Laladhur Zavir Chand.	" 4478, dated 27-12-75	Ditto.			
*000996 " "	500	Chundy Churn Ghose	July 15, 1873	Chundy Churn Ghose	" 1480, dated 14-6-76	Ditto.			
*048736R 4 1/2 % 1879	1,000	Shumboo Pundoorung	Jan. 16, 1879	The Deputy Commissioner of Balaghat.	Order No. $\frac{1359}{D}$, dated 15-5-80	Ditto.			
*056565 " "	10,000	The Bank of Madras	Jan. 16, 1876	V. Thavasumatha Nadan.					
A 009862 " "	2,000	The Bank of Bengal	July 16, 1880	The Inspector General of Police, N.-W. Provinces.	Letter No. $\frac{216}{D}$, dated 11-6-81	Ditto.			
A 005090 " "	5,000	The Agra Bank, Ltd.							
*025359 " "	5,000	The Chartered Mercantile Bank of India, London and China.	July 16, 1877	Davidas Pranjeevandas.	" $\frac{767}{D}$, dated 13-12-81	Ditto.			
*060633 " "	2,500	Narsing Dass	July 16, 1881	The Treasury Officer, Lahore, on behalf of Narsing Dass.	" $\frac{131}{D}$, dated 5-6-82	Ditto.			
*008825 " "	500	J. W. Fordham	Jan. 16, 1879	Seeta Nath. Mytee	" 18, dated 10-8-82	Ditto.			
*065969 " "	3,000	Aspinwall & Co.	July 16, 1878	Aspinwall & Co.	" 29, dated 29-11-82	Ditto.			
*033562 " "	1,000	P. Valloida Chetty	Jan. 16, 1878						
*033563 " "	1,000								
*033564 " "	1,000								
*034126 " "	4,000	Triposore Shashagerow of Aska, Ganjam.	Sep. 15, 1885	Triposore Shashagerow of Aska, Ganjam.	" $\frac{842}{D}$, dated 2-1-86	Ditto.			

* Duplicates of these notes have been issued.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.				
*056728R 4% 1879	500	Charcoondah Rama Chundriah.	July 16, 1876	Charcoondah Rama Chundriah.	Letter No. $\frac{1286}{D}$, dated 5-3-87	Jan. 28, 1888.				
*021728 " "	700	The Oriental Bank Corporation.	July 16, 1883	Dewan of Mysore .	" $\frac{1174}{D}$, dated 10-12-88	Jan. 19, 1889.				
*049224 " "	1,000	} Khandas Muncharam .	Jan. 16, 1878	Gurdhunbhai Doyram	" $\frac{1200}{D}$, dated 13-12-88	Jan. 28, 1888.				
*049225 " "	1,000									
*005172 " "	1,000	Bhooban Mohinee Dassee	Jan. 16, 1877	Sreemutty Bhooban Mohinee Dassee.	" $\frac{141}{D}$, dated 26-1-89	Ditto.				
*012607 " "	1,000	Pundit Sheo Churn .	Jan. 16, 1872	Pundit Sheo Churn	" $\frac{1583}{D}$, dated 1-3-89	Ditto.				
*A009538 " "	1,000	Nund Kishore . .	Jan. 16, 1889	Nundo Kishore .	" $\frac{366}{D}$, dated 10-6-89	July 27, 1889.				
*041272 " "	1,000	C. M. H. Day . .	Jan. 16, 1875	Vullub Dass Heera Chund.	" $\frac{892}{D}$, dated 16-10-89	Jan. 28, 1888.				
*004614 " "	800	The Chartered Mercantile Bank of India, London, and China.	Jan. 16, 1872	Khetter Nath Moostophi and Chunderguty Moostophi.	" $\frac{1133}{D}$, dated 21-12-89	Ditto.				
*027398 " "	1,000	} Noworjee Bazanji Fukerjee Dhunjeebhoy Nanobhoy } J. W. Chisholm . .	} Jan. 16, 1877	{ Merwanjee Framjee Moody and Jarbi- Jamsetjee Ratnagar.	" $\frac{1363}{D}$, dated 20-2-90	Ditto.				
*024163 " "	1,000									
*028833 " "	1,000									
*028834 " "	1,000									
*057055 " "	3,000	Bhawanji Kossal Chand	July 16, 1876	Devidas Pranjeevandas.	" $\frac{324}{D}$, dated 25-6-90	Ditto.				
*049515 " "	500	S. T. Moysey . .	Jan. 16, 1879	Mrs. S. J. Stewart .	" $\frac{707}{D}$, dated 22-9-90	Ditto.				
*054501 " "	1,100	Ram Taruck Mookerji .	July 16, 1877	Sreemutty Kadumbini Dabee.	" $\frac{867}{D}$, dated 20-11-91	Ditto.				
*A018755 " "	1,000	Edulji Hormasjee Bai .	Jan. 16, 1887	Eduljee Dorabjee and Bai Avabai (daughter of Byramjee Babu Ooker).	" $\frac{1181}{D}$, dated 22-1-91	Aug. 1, 1891.				
*A011498 " "	5,000	Ram Lall Badree Dass .	Jan. 16, 1881	Registrar, High Court, Allahabad.	" $\frac{1314}{D}$, dated 26-2-91	Jan. 28, 1888.				
*005235 " "	500	Rajkristo Banerjee .	July 16, 1874	Omesh Chunder Banerjee.	" $\frac{95}{D}$, dated 29-4-91	Ditto.				
*065878 " "	500	The Bank of Bengal .	Jan. 16, 1880	Mrs. H. J. Macgregor, administratrix, estate of Mrs. Helen T. Schumacher.	" $\frac{875}{D}$, dated 21-11-91	Ditto.				
*A029771 " "	500	Surbessur Mitter . .	Jan. 16, 1887	Surbessur Mitter .	" $\frac{530}{D}$, dated 7-8-91	Feb. 20, 1892.				
*002407 " "	500	} Hurish Chunder Ghuttack.	{ Jan. 16, 1874 } July 16, 1873	{ Kali Prosonno Ghuttack, administrator, estate of Hurish Chunder Ghuttack.	" $\frac{1010}{D}$, dated 4-1-92	Jan. 28, 1888.				
*004534 " "	1,000									
*061360 " "	500									
*A006468 " "	500	T. Alamalamamah, administratrix, T. Sreenewasa Carryar.	July 16, 1880	Mysore Streenivasa Rao.	" $\frac{829}{D}$, dated 3-11-92	Ditto.				
*036894 " "	500	Seeta Nath Mytee .	July 16, 1879	Seeta Nath Mytec	" $\frac{623}{D}$, dated 9-9-92	Ditto.				
*036895 " "	1,000	} Pandurang Gopal Pandhe Gurjar.	Jan. 16, 1878	Rakhmabai or administrator.	" $\frac{1195}{D}$, dated 3-3-93	Ditto.				
*036896 " "	1,000									
*059007 " "	500	} Dr. John Meane . .	Jan. 16, 1879	Dr. John Meane .	" $\frac{1246}{D}$, dated 8-3-93	Ditto.				
*059008 " "	500									
*059009 " "	1,300									
*034522 " "	500	} Roopwanti . . .	Jan. 16, 1874	{ Roopwanti . . . Pundit Hurshohoy	" $\frac{256}{D}$, dated 17-6-93	Ditto.				
*034523 " "	500									
*027710 " "	1,000	} Mohesh Chunder Sen .	Jan. 16, 1887	Mohesh Chunder Sen	" $\frac{577}{D}$, dated 21-9-93	Ditto.				
*027711 " "	1,000									
*A002748 " "	500	The Bank of Bengal .	July 16, 1881	Sancata Churn Mitter	" $\frac{817}{D}$, dated 4-12-93	Ditto.				
*064279 " "	2,000	Dorabjee Dassabhai .	Jan. 16, 1881	Dorabjee Dassabhai	" $\frac{399}{D}$, dated 5-8-93	Ditto.				
†033891 4½% 1879	1,000	Jumnadoss Burma Dutt .	Sep. 16, 1881	J. A. Campbell .	" $\frac{627}{D}$, dated 17-9-84	Ditto.				
*052357 " "	2,000	Russick Lall Ghose .	Sep. 15, 1885	Russick Lall Ghose .	" 16, dated 19-4-87	Aug. 2, 1890.				
*001593 " "	500	Jugobundho Chatterjee .	Sep. 15, 1888	Post Master General of N.-W. P.	" $\frac{1302}{D}$, dated 21-3-92	Aug. 13, 1892.				
*000010 Non-transferable 5% Try. Note.	500	Gopika Bai, manager of Mandir Vithul Rukmai.	Sep. 16, 1874	Gopika Bai, manager of Mundir Vithul Rakmai.	" 2053, dated 29-6-75	Jan. 28, 1888.				
*003488 5% Debenture Loan of 1867	1,000	The Bank of Bengal .	June 1, 1878	Moonshee Purbhudial	" 8832, dated 5-2-80	Ditto.				
*000017 Nagpore-Raipur	200	Bewa Pershad . . .	} July 1, 1880	The Deputy Commissioner of Jubbulpore on behalf of the Debenture-holders specified opposite.	" 17, dated 12-8-82	Ditto.				
*000097 Railway	500	} Nirunjan Pershad Sukul								
*000098 Provincial	500									
*000050 Debenture	500									
*000167 Loan of 1879, 4½ per cent.	500									

*Duplicates of these notes have been issued.

†Half-note—Duplicate has been issued.

LEAVE AND APPOINTMENTS.

The 16th February, 1894.

No. 874-P.—Mr. A. H. Clarke, Chief Superintendent in the Office of the Comptroller, Assam, is granted privilege leave for six weeks, with effect from 9th February, 1894.

No. 908-P.—Mr. F. C. Harrison on return from leave resumed charge of his duties as Deputy Accountant General, Bengal, on 13th February, 1894.

Mr. R. N. Ray is appointed temporarily to act as Deputy Auditor General, with effect from 13th February, 1894.

J. F. FINLAY,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 13th February, 1894.

No. 546-I.—The Governor-General in Council is pleased to appoint the District Officer of Angul to be *ex-officio* an Assistant Superintendent of the Tributary Mahals of Orissa.

The 14th February, 1894.

No. 243-G.—Lieutenant A. H. McMahon, C.I.E., Indian Staff Corps, Political Agent of the 3rd class, is, on return from privilege leave, appointed to officiate, temporarily, as a Resident of the 2nd class, and as Revenue Commissioner in Baluchistan, with effect from the date of assuming charge from Mr. H. S. Barnes, and until further orders.

No. 566-I.—Captain H. V. Cox, Indian Staff Corps, Deputy Assistant Adjutant-General for Musketry, Imperial Service Troops, is granted privilege leave for ninety days, with effect from the 3rd May, 1894, or date of departure.

The 15th February, 1894.

No. 247-G.—Mr. H. F. Evans, Indian Civil Service, Commissioner of the Benares Division, is confirmed in the appointment of Agent to the Governor-General at Benares, with effect from the 1st December, 1893.

No. 570-I.—In continuation of the Notification No. 940-I., dated the 18th March, 1886, by the Government of India in the Foreign Department, the Governor-General in Council is pleased to appoint Mr. F. W. Francis, Director of Land Records and Agriculture, Hyderabad Assigned Districts, as special officer in place of Mr. R. D. Hare, Assistant (now Deputy) Commissioner, Hyderabad Assigned Districts, with effect from November, 1891, until further orders to determine the rates at which the class of tenants, as described in the notification above quoted, shall hereafter hold their lands. His decisions shall be submitted for the sanction of the Resident at Hyderabad, and shall be subject to no appeal or revision in any Court of Law.

The 16th February, 1894.

No. 249-G.—The Queen has been graciously pleased to confer the decoration of the Imperial Order of the Crown of India on Constance Mary, Countess of Elgin and Kincardine.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 16th February, 1894.

APPOINTMENTS.

COMMISSARIAT-TRANSPORT DEPARTMENT.

No. 146.—Lieutenant H. M. M. Brooke Indian Staff Corps, 29th Regiment (7th Burma Battalion) of Madras Infantry, to be a Deputy Assistant Commissary-General, 2nd class, on probation, with effect from the 20th October, 1893.

(Joined his appointment on the 20th October, 1893)

HYDERABAD CONTINGENT.

No. 147.—*2nd Infantry*—

Second-Lieutenant C. R. Harbord, Indian Staff Corps, attached to the 24th Regiment of Madras Infantry, to be officiating Wing Officer, with effect from the 27th January, 1894.

PERSONAL STAFF.

No. 148.—The Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's personal staff, with effect from the 27th January, 1894:—

To be Honorary Aide-de-Camp.

Captain J. Hext, Royal Navy (retired), C.I.E., Director of the Royal Indian Marine.

STAFF CORPS.

No. 149.—Second-Lieutenant Alexander Bertram Lindsay, South Wales Borderers, officiating Wing Officer, 1st Battalion, 2nd (Prince of Wales' Own) Gurkha (Rifle) Regiment (The Sirmoor Rifles), is admitted to the Indian Staff Corps, with effect from the 18th January, 1893, subject to confirmation by the Secretary of State for India.

Second-Lieutenant Lindsay will rank as a Lieutenant in the Indian Staff Corps from the above date, subject to Her Majesty's approval.

No. 150.—Lieutenant James Robert Kennedy, Bedfordshire Regiment, Wing Officer, 3rd Infantry, Hyderabad Contingent, having completed eighteen months' probationary service, is admitted to the Indian Staff Corps, with effect from the 19th July, 1892, subject to confirmation by the Secretary of State for India.

FURLOUGH AND LEAVE.

No. 151.—The undermentioned officer is granted furlough out of India :—

Lieutenant-Colonel H. J. Lawrence, General List, Infantry, Divisional and Sessions Judge, 2nd grade, Punjab, (p. a.) for one year and eight days, under rule IX of the regulations of 1868.

No. 152.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps; the specified period to count from the date of being struck off duty :—

Captain E. W. F. Martin, Indian Staff Corps, Wing Commander, 1st Battalion, 1st Gurkha (Rifle) Regiment, for one year. Pension service—19th year commenced 10th September, 1893.

Captain R. C. Broome, Indian Staff Corps, 13th (The Duke of Connaught's) Regiment of Bengal Lancers, Army Remount Department in India, Superintendent of Reserve Depot, Ahmednagar, for seven months. Pension service—16th year commenced 11th May, 1893.

Captain C. LeG. Justice, Indian Staff Corps, Wing Commander, 13th (The Shekhawati) Regiment of Bengal Infantry, for one year. Pension service—16th year commenced 12th July, 1893.

Lieutenant T. Webster, Indian Staff Corps, Wing Officer and Quarter-Master, 12th (The Kelat-i-Ghilzai) Regiment of Bengal Infantry, for ten months. Pension service—11th year commenced 5th December, 1893.

Lieutenant A. H. Montagu, Indian Staff Corps, Wing Officer and Adjutant, 21st (Punjab) Regiment of Bengal Infantry, for one year. Pension service—10th year commenced 14th May, 1893.

Lieutenant F. A. Smith, Indian Staff Corps, Wing Officer and Quarter-Master, 2nd (The Queen's Own) Regiment of Bengal (Light) Infantry, for one year. Pension service—9th year commenced 7th March, 1893.

Lieutenant E. G. Wright, Indian Staff Corps, Wing Officer and Quarter-Master, 10th Regiment of Bengal Infantry, for ten months. Pension service—9th year commenced 9th May, 1893.

Lieutenant F. G. Lucas, Indian Staff Corps, Wing Officer, 2nd Battalion, 5th Gurkha (Rifle) Regiment, for one year. Pension service—8th year commenced 25th August, 1893.

Lieutenant E. D. Money, Indian Staff Corps, attached, 1st Battalion, 1st Gurkha (Rifle) Regiment, for one year. Pension service—6th year commenced 9th May, 1893.

Lieutenant P. E. Ricketts, Indian Staff Corps, Squadron Officer, 18th Regiment of Bengal Lancers, for one year. Pension service—6th year commenced 22nd August, 1893.

Surgeon-Lieutenant-Colonel W. R. Murphy, D.S.O., 2nd Battalion, 2nd (Prince of Wales' Own) Gurkha (Rifle) Regiment

(The Sirmoor Rifles), for one, year. Pension service—22nd year commenced 11th July, 1893.

No. 153.—Lieutenant A. L. C. McCormick, Royal Engineers, Assistant Engineer, 2nd grade, Military Works Department, is granted leave out of India (p. a.) for six months under the leave rules applicable to regimental officers of the British Army serving in India.

No. 154.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Lieutenant-Colonel W. V. Ellis, Indian Staff Corps, Commandant, 14th (The Ferozepore Sikh) Regiment of Bengal Infantry, (p. a.) for six months.

Major T. T. Vaughan, Royal Artillery, Ordnance Officer, 1st class, (p. a.) for two months.

Major H. L. Dawson, Indian Staff Corps, Squadron Commander, 9th Regiment of Bengal Lancers, (p. a.) for fourteen days.

Lieutenant F. Rennick, Indian Staff Corps, Wing Officer, 40th (Pathan) Regiment of Bengal Infantry, (m. c.) for three months.

Lieutenant J. K. Condon, Indian Staff Corps, Wing Officer, 18th Regiment of Bengal Infantry, (m. c.) for six months.

Lieutenant F. P. S. Dunsford, Indian Staff Corps, Wing Officer, 2nd (The Queen's Own) Regiment of Bengal (Light) Infantry, (m. c.) for six months.

Lieutenant G. H. Boisragon, V.C., Indian Staff Corps, Wing Officer and Quarter-Master, 1st Battalion, 5th Gurkha (Rifle) Regiment, (m. c.) for six months.

LONDON GAZETTE.

No. 155.—The following extracts are published for general information :—

"London Gazette," dated the 23rd January, 1894, page 441.

WAR OFFICE, PALL MALL,
23rd January, 1894.

* * * *

MEMORANDA.

* * * *

INDIAN STAFF CORPS.

The undermentioned officers are transferred to the Unemployed Supernumerary List :—

Colonel Arthur Robert Chapman. Dated 4th January, 1894.

Colonel Henry Ibbetson Lugard. Dated 8th January, 1894.

* * * *

India Office, 23rd January, 1894.

The Queen has approved of the following promotions among the officers of the Staff Corps * * * *

* * * made by the
Governments in India :—

INDIAN STAFF CORPS.

To be Lieutenant-Colonels.

Major Arthur James Brander. Dated 6th November, 1893.

Major Charles Edward Yate, C.S.I., C.M.G.
Dated 9th November, 1893.

Captains to be Majors.

Dated 2nd November, 1893.

James Molesworth Candy.

Dated 9th November, 1893.

Henry Manley Briscoe.

William Lambert.

Harry Leonard Dawson.

William Gordon Yate.

Brevet-Major Alexander Bulstrode Fenton.

* * *

The Queen has also approved of the retirement from the service of the undermentioned officers :—

INDIAN STAFF CORPS.

Lieutenant-Colonel Frederick William Joseph
Dated 1st January, 1894.

Major Henry Manley Briscoe. Dated 13th November, 1893.

BENGAL MEDICAL ESTABLISHMENT.

Surgeon-Colonel Charles Peter Costello.
Dated 1st January, 1894.

Brigade-Surgeon Lieutenant-Colonel Edward Alfred Birch, M.D. Dated 4th October 1893.

Surgeon-Lieutenant-Colonel Edward Reginald Johnson. Dated 2nd January, 1894.

BOMBAY MEDICAL ESTABLISHMENT.

Surgeon-Major David Robert Ross, M.D.
Dated 25th December, 1893.

BENGAL SUBORDINATE MEDICAL ESTABLISHMENT.

Senior Apothecary, First Grade, ranking as Honorary Lieutenant, George Nesbitt.
Dated 29th August, 1893.

The Queen has also approved of the resignation of the service by the undermentioned officer :—

Captain Herbert Saville Pelly, Indian Staff Corps. Dated 18th January, 1894.

PROMOTIONS.

No. 156.—The following promotions are made, subject to Her Majesty's approval :—

INDIAN STAFF CORPS.

Major to be Lieutenant-Colonel.

Dated 15th February, 1894.

Henry Alexius Abbott.

Captains to be Majors.

Dated 12th February, 1894.

Hew Francis Cadell.

Henry Turner Faithful.

Lieutenants to be Captains.

Dated 14th February, 1894.

Charles Edward Baynes.

Walter Lloyd Davidson.

COMMISSARIAT-TRANSPORT DEPARTMENT.

Bengal.

No. 157.—Sub-Conductor Henry Williams to be Conductor, and Sergeant R. Papworth to be Sub-Conductor, with effect from the 29th November, 1893, *vice* Conductor W. Myers, deceased.

Madras.

No. 158.—Sub-Conductor William Duley to be Conductor, and Sergeant William H. Blofeld to be Sub Conductor, with effect from the 15th September, 1893, *vice* Conductor J. Haddock, permanently seconded.

ORDNANCE DEPARTMENT.

Madras.

No. 159.—Sub-Conductor Isaac Trutwein, on probation, is confirmed in his present grade, with effect from the 4th January, 1894.

NATIVE ARMY.

No. 160.—1st Bengal Cavalry—

Dafadar Muhammad Ka Sham Sham to be Jemadar, *vice* Abdulla Khan (2nd), transferred to the pension establishment, with effect from the 1st November, 1893.

No. 161.—9th Regiment of Bengal Lancers—

Dafadar Mir Dad Khan to be Jemadar, *vice* Sultan Muhammad Khan, resigned, with effect from the 12th January, 1894.

No. 162.—11th (Prince of Wales' Own) Regiment of Bengal Lancers—

Dafadar Partab Singh to be Jemadar, *vice* Jemadar Harnam Singh, resigned, with effect from the 16th January, 1894.

No. 163.—20th (The Duke of Cambridge's Own Punjab) Regiment of Bengal Infantry—

Havildar Ali Khan to be Jemadar, *vice* Shah Nawaz, transferred to the pension establishment, with effect from the 16th December, 1893.

No. 164.—28th (Punjab) Regiment of Bengal Infantry—

Havildar Said Amir to be Jemadar, *vice* Tor Khan, transferred to the pension establishment, with effect from the 1st January, 1894.

PUNJAB FRONTIER FORCE.

No. 165.—(The Queen's Own) Corps of Guides, Cavalry—

Ressaidar Faiz Talab to be Risaldar, *vice* Shahzada Jahangir, transferred to the pension

establishment, with effect from the 1st January, 1894.

No. 166.—2nd Regiment of Punjab Cavalry—

Jemadar Musalli Khan to be Ressaidar, and Dafadar Akbar Khan to be Jemadar, *vice* Ressaidar Muhammad Hasan, transferred to the pension establishment, with effect from the 16th January, 1894.

RETIREMENTS.

No. 167.—Surgeon-Colonel George Cochet Chesnaye, Indian Medical Service, is permitted to retire from the service, with effect from the 17th January, 1894, subject to Her Majesty's approval.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 168.—*Oudh Volunteer Rifle Corps—*

Charles Hustler Dixon, Gentleman, to be Lieutenant, to complete the establishment.

Lieutenant Humphrey John Hare, Royal Engineers, to be Second-Lieutenant, *vice* Baillie, promoted.

RESIGNATIONS.

No. 169.—*Calcutta Naval Volunteers—*

Sub-Lieutenant J. B. Macfadyen resigns his commission.

No. 170.—*Surma Valley Light Horse—*

Second-Lieutenant G. W. Pcter resigns his commission.

No. 171.—*Rangoon Volunteer Rifle Corps—*

Captain T. H. Stephens resigns his commission.

No. 172.—*Burma State Railway Volunteer Corps—*

Lieutenant F. F. S. Carstairs (supernumerary) resigns his commission, and is permitted, on retirement, to retain his rank and wear the uniform of the corps.

No. 173.—*Bengal-Nagpur Railway Volunteer Rifle Corps—*

Second-Lieutenant B. Leslie resigns his commission.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 7.—Chief Engineer C. Fuller, Royal Indian Marine, to officiate as Inspector of Machinery, Kidderpore Dockyard, *vice* Chief Engineer Slater, Royal Indian Marine, transferred temporarily to Bombay, or until further orders.

No. 8.—Mr. John Francis Ellis has been appointed by the Secretary of State for India an Assistant Engineer in the Royal Indian Marine, with effect from the 20th December, 1893.

FURLOUGH AND LEAVE.

No. 9.—The undermentioned officer is granted leave to proceed out of India on private affairs under the leave rules contained in Marine Circular No. 7 of 26th April, 1892; the specified period to count from the date of being struck off duty :—

Chief Engineer T. Anderson, Royal Indian Marine, for one year.

No. 10.—The undermentioned officers have been granted extensions of leave by the Secretary of State for India :—

Commander W. J. Powell, Royal Indian Marine, (m. c.) for 3 months.

Lieutenant T. J. Walker, Royal Indian Marine, (m. c.) for 3 months.

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 12th February, 1894.

No. 66.—Mr. T. H. Wright, Examiner, 4th class, 3rd grade, was re-transferred to the Engineer Establishment of the North-Western Provinces and Oudh in the rank of Executive Engineer, 3rd grade, with effect from the 2nd February, 1894.

The 13th February, 1894.

No. 67.—It is hereby notified that, subject to the conditions laid down in Rule IV of Public Works Department Resolution No. 36-A.—E., dated the 9th February, 1893, published in Notification No. 55 of the 9th idem, three vacancies in the Superior Accounts Branch of the Public Works Department will be open to competition at the next examination for admission into that branch of the service.

No. 68.—Mr. H. A. F. Currie, Assistant Engineer, 2nd grade, State Railways, is appointed to officiate as Deputy Consulting Engineer to the Government of India for Railways, Calcutta.

The 14th February, 1894.

No. 69.—Mr. T. H. Wright, Executive Engineer, 3rd grade, North-Western Provinces and Oudh, is permitted to retire from the service of Government, under the provisions of Government of India, Public Works Department, Resolution No. 2873-G., dated 2nd November, 1893, with effect from the forenoon of the 2nd February, 1894.

No. 70.—Mr. F. Lang, Executive Engineer, 2nd grade, State Railways, is, on return from leave, appointed to officiate as Deputy Consulting Engineer to the Government of India for Railways, Calcutta.

No. 71.—CORRIGENDUM.—In Public Works Department Notification No. 62, dated 8th February, 1894, for forenoon read afternoon.

The 15th February, 1894.

No. 72.—Mr. C. Newman, Assistant Examiner of Accounts, 2nd grade, on probation, vacated his appointment, under the operation of the rule in paragraph 65 of Chapter II of Public Works Department Code, Volume I (before issue of Standing Order No. 169 of 1893), on the forenoon of the 6th February, 1894.

No. 73.—The Honourable L. M. St. Clair, Executive Engineer, 2nd grade, Central Provinces, is, on return from leave, posted to Assam.

No. 74.—The following is published for general information:—

No. 46 I.

GOVT. OF INDIA, PUBLIC WORKS DEPT.—CIVIL WORKS, IRRIGATION.

Calcutta, the 15th February 1894.

Review of the Revenue Report of Irrigation Works in Bengal for 1892-93.

READ—

The Revenue Report of Irrigation Works in Bengal for 1892-93, and the Resolution thereon by the Government of Bengal, No. 1284 I.A., dated the 28th November 1893.

OBSERVATIONS.—The canal systems in Bengal for which Capital and Revenue Accounts are kept are, as formerly, seven in number, four being Major Works, and three Minor Works. One Major Work and two Minor Works are for Navigation only.

The Capital outlay on these works during and up to the end of 1892-93 was as follows:—

	Number of works.	DURING THE YEAR 1892-93.							
		Works.	Establishment.	Tools and Plant.	Suspense account.	Total direct charges.	Indirect charges.	Total direct and indirect charges.	Total direct and indirect to end of 1892-93.
1	2	3	4	5	6	7	8	9	10
MAJOR WORKS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrigation works not charged against Revenue (Account head 49)	4	4,29,470	81,983	10,898	—64,565	4,57,786	11,541	4,69,327	6,30,04,925
MINOR WORKS AND NAVIGATION.									
Works for which Capital and Revenue Accounts are kept—Provincial—in operation (Account head 43)	8	42,783	9,840	17,380	5,380	75,383	1,378	76,761	1,03,99,036
TOTAL	7	4,72,253	91,823	28,278	—59,185	5,33,169	12,919	5,46,088	7,34,03,961

2. The direct Capital outlay on the Orissa Canals was Rs. 3,63,215, the principal expenditure being on the extension and remodelling of the Taldanda Canal and on the construction of distributaries and embankments. There was no change in the length of canals during the year, but 50 miles of distributaries were completed.

On the Sone Canals, the direct Capital outlay was Rs. 56,252, principally on distributaries.

On the Hidgellee Tidal Canal, the direct Capital outlay was Rs. 38,319, principally on works connected with the remodelling scheme.

8. The length of Main and Branch Canals open at the end of the year was 916 miles, of which 673 miles are navigable, and of distributaries 2,431 miles.

4. The financial results of the year are shown in the following statement:—

CANAL.	Direct and Indirect Capital outlay to end of 1892-93.	GROSS REVENUE COLLECTED.			WORKING EXPENSES.			Net Revenue.	Percentage of net Revenue on Capital outlay.
		Irrigation Revenue.*	Miscellaneous receipts.	Total.	Direct.	Indirect.	Total.		
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MAJOR WORKS.									
I—IRRIGATION.									
Orissa Canal	2,55,32,715	8,32,086	1,45,289	4,97,375	4,75,224	30,283	5,05,507	—8,182	...
Midnapore Canal	84,42,844	1,48,881	1,31,120	2,80,001	1,86,401	9,149	1,95,550	84,451	1.00
Sone Canal	2,67,01,477	9,64,278	88,308	10,52,581	6,97,691	53,556	7,51,247	3,01,334	1.13
Total I—Irrigation	6,06,77,036	14,65,245	3,64,712	18,29,957	13,59,316	92,988	14,52,304	3,77,653	0.62
II—NAVIGATION.									
Hidgellies Tidal Canal	23,27,889	...	53,390	53,390	31,704	1,385	33,089	20,301	0.87
Total Major Works, 1892-93	6,30,04,925	14,65,245	4,13,102	18,83,347	13,91,020	94,373	14,85,393	3,97,954	0.63
Total for 1891-92	6,25,35,598	11,57,885	4,40,723	15,98,608	13,50,069	87,866	14,37,935	1,60,673	0.25
MINOR WORKS AND NAVIGATION.									
Works of which Capital and Revenue Accounts are kept—									
I—IRRIGATION.									
Saran Canals	6,96,753	1,492	34	1,526	13,502	523	14,030	—12,504	...
II—NAVIGATION.									
Orissa Coast Canal	43,44,434	...	64,934	64,934	76,275	3,377	79,652	—14,718	...
Calcutta and Eastern Canals	53,57,849	...	4,80,114	4,80,114	2,39,621	12,556	2,52,177	2,27,937	4.25
Total II—Navigation	97,02,283	...	5,45,048	5,45,048	3,15,896	15,933	3,31,829	2,13,219	2.20
Total Minor Works, Irrigation and Navigation, 1892-93	1,03,99,036	1,492	5,45,082	5,46,574	3,29,398	16,461	3,45,859	2,00,715	1.93
Total for 1891-92	1,08,22,275	15,785	5,37,323	6,03,107	4,16,237	18,763	4,35,005	1,68,102	1.63
GRAND TOTAL, 1892-93	7,34,03,961	14,66,737	9,63,184	24,29,921	17,20,418	1,10,834	18,31,252	5,98,669	0.82
GRAND TOTAL, 1891-92	7,28,57,373	11,73,670	10,28,045	22,01,715	17,66,306	1,06,634	18,72,940	3,28,775	0.45
Minor Works of which only Revenue Accounts are kept—									
Nuddes Rivers, 1892-93 . . . . .	...	...	1,65,520	1,65,520	1,23,054	7,221	1,30,275	35,245	...
Nuddes Rivers, 1891-92 . . . . .	...	...	1,92,737	1,92,737	1,06,857	6,417	1,13,274	79,463	...
Minor Works of which neither Capital nor Revenue Accounts are kept—									
Eden Canal, 1892-93 . . . . .	...	30,240	303	31,043	37,160	...	37,160	—6,117	...
Eden Canal, 1891-92 . . . . .	...	9,391	723	10,119	25,663	...	25,663	—15,544	...

* Refunds deducted from Revenue.

5. There was a satisfactory increase of Rs. 2,37,281 in the net revenue realized from Major Works, but this result was due in a great measure to recovery of arrears effected by improved administration, and the increase cannot therefore be expected to be permanent.

The system of managing revenue collections by means of revenue divisions in charge of a Deputy Collector continues to work well, and this system, which during the year under review was in force on the Sone and Orissa Canals, has been extended to the Midnapore Canal from 1st April 1893. The work of the Deputy Collectors in charge of these Revenue divisions is favourably commented on by the Local Government in paragraph 6 of its Resolution.

The net revenue earned is the highest on record, and amounted to 0·63 per cent. of the Capital outlay as compared with 0·25 per cent. last year.

6. There was, especially on the Orissa Canals, a marked decrease in the demands remaining unrealized at the end of the year under review, as compared with 1891-92. The figures for the three Major Irrigation Works are given in the following statement:—

CANALS.	Balance unrealized at beginning of year.	Demands of year.	Total.	Less collections and remissions.	Balance unrealized at close of year.
	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa	2,33,704	4,06,312	6,40,016	5,50,199	89,817
Midnapore	58,972	2,71,110	3,30,082	2,81,515	48,567
Sone	1,11,444	10,47,633	11,59,077	10,71,287	87,790
TOTAL	4,04,120	17,25,055	21,29,175	19,03,001	2,26,174

7. The following table exhibits the area irrigated and the Revenue assessed thereon for the three Major Irrigation Works:—

CANALS.	Area irrigated.		Assessed water-rates.		Per acre irrigated.	
	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.
1	2	3	4	5	6	7
	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.
Orissa	160,952	177,685	2,40,200	2,66,587	1·49	1·50
Midnapore	91,217	83,973	1,40,000	1,29,245	1·53	1·54
Sone	410,761	474,723	8,15,158	9,82,032	1·98	2·07
TOTAL	662,930	736,381	11,95,358	13,77,864	1·80	1·87

The differences occur principally on the Sone Canals. As explained in paragraph 79 of the Chief Engineer's report, the new rules under the Irrigation Act, which were introduced in 1891-92, were fully in force during 1892-93. Under these rules the irrigation is assessed by seasons instead of by crops as formerly, and a comparison of the areas irrigated in the two years cannot therefore be made accurately.

The assessments for 1892-93 are lower than in 1891-92 on all three canals.

8. The irrigation during the kharif and rabi was as follows:—

CANALS.	Kharif.	Rabi.
	Acres.	Acres.
Orissa	158,358	2,594
Midnapore	91,217	...
Sone	311,168	99,593
TOTAL	560,743	102,187

The areas irrigated by flow and lift were 643,792 acres and 18,953 acres respectively, or about 97 per cent. flow to 3 per cent. lift.

9. The principal crops irrigated were :—

	Acres.
Rice	508,371
Wheat	36,756
Barley	17,445
Sugarcane	39,007

The estimated value of the crops irrigated was 223 lakhs of rupees.

10. The details of working expenses, omitting the Eden Canal, are as follows :—

CANALS.	1892-93.					1891-92.
	Works.	Establishment.	Tools and Plant.	Indirect charges.	Total.	Total.
	2	3	4	5	6	7
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR WORKS.						
I.—IRRIGATION.						
Orissa Canal	2,59,483	2,16,304	19,437	30,283	5,05,507	4,23,086
Midnapore Canal	91,166	65,350	29,885	9,149	1,95,550	2,66,326
Sone Canal	2,87,120	3,82,540	28,031	53,556	7,51,247	6,77,840
Total I.—Irrigation	6,17,769	6,64,194	77,353	92,988	14,52,304	13,57,252
Per acre irrigated by Major Works . . . . .	...	...	...	...	2.19	1.88
II.—NAVIGATION.						
Hidgellee Tidal Canal	16,447	9,894	5,363	1,385	33,089	50,683
MINOR WORKS AND NAVIGATION.						
I.—IRRIGATION.						
Sarun Canals	9,517	3,772	213	528	14,030	13,057
II.—NAVIGATION.						
Orissa Coast Canal	45,490	24,122	6,663	3,377	79,652	78,549
Calcutta and Eastern Canals	1,36,725	80,689	13,207	12,556	2,52,177	3,43,399
Nuddea Rivers	69,829	51,581	1,644	7,221	1,30,275	1,13,274
GRAND TOTAL	8,95,777	8,43,252	1,04,443	1,18,055	19,61,527	19,86,214

Of the maintenance outlay on the Orissa Canals, Rs. 53,456 were spent on head works, Rs. 1,23,060 on main canals, and Rs. 30,033 on distributaries. The excess expenditure as compared with 1891-92 was principally caused by repairs and improvements rendered necessary by high floods.

On the Midnapore Canal, Rs. 9,965 were expended on head works, Rs. 59,802 on main and branch canals, and Rs. 12,612 on distributaries. The large decrease on the main and branch canals as compared with 1891-92 is attributed partly to the thorough repairs carried out during the long closure of last year and partly to the close supervision exercised.

On the Sone Canals, Rs. 22,374 were expended on head works, Rs. 2,00,130 on main and branch canals, and Rs. 55,918 on distributaries. The increase in the total expenditure on main canals and distributaries was principally caused by a long closure of the Arrah Canal, during which extensive repairs and silt clearances were carried out.

11. The charge for establishment in the table in para. 10 is made up as follows :—

	Revenue management.	Maintenance.	TOTAL.	Percentage.
	Rs.	Rs.	Rs.	
Direction	22,367	22,367	44,734	5.30
Executive	2,12,101	2,12,400	4,24,501	50.38
Collection	2,61,307	...	2,61,307	30.99
Navigation	1,12,410	...	1,12,410	13.33
GRAND TOTAL .	6,08,485	2,34,767	8,43,252	100.00

The total cost of maintaining the Irrigation Major Works amounted to 79.3 per cent. of the gross revenue, of which 26.3 per cent. represents the charge for Revenue management.

12. The following figures relate to the complaints received and disposed of during the year :—

SYSTEMS.	Pending from previous year.	Filed during year.	Total.	Disposed of.	Balance left pending.
Orissa	830	3,372	4,202	3,748	454
Midnapore	95	341	436	367	69
Sone	529	7,483	8,012	7,417	595
	1,454				1,118

The total balance left pending is 1,118 as against 1,454 last year.

There was a great increase on the Sone Canals in the number of complaints filed during the year, and this occurred principally in the Buxar Division where the increase was from 737 to 3,944. The cause assigned is that, in the case of the large rabi area of 1891-92, there was no time to check the measurement statements before the demand statements were despatched, and that afterwards mistakes were found to have occurred, but the explanation does not appear satisfactory.

13. The navigation receipts and expenditure for all works are shown in the following statement :—

CANALS.	Length of navigable canal.	Receipts.	Expenditure.
	Miles.	Rs.	Rs.
Orissa Canal	205	1,19,394	20,758
Midnapore Canal	72	1,17,533	13,888
Hidgellie Tidal Canal	29	52,180	33,161
Sone Canal	218	59,889	42,653
Calcutta and Eastern Canals	47	4,64,716	2,52,307
Orissa Coast Canal	102	55,832	79,699
Nuddea Rivers	477	1,65,380	1,30,293
Total	1,150	10,34,124	5,72,759
Figures for 1891-92	1,150	11,42,587	6,88,537

There was a decrease in expenditure of Rs. 1,15,778, but receipts also fell off by Rs. 1,08,463.

14. The Navigation receipts are divided as follows:—

	Rs.
Tollage on private boats	9,64,786
„ Government boats	14,512
„ rafts	15,680
Transport service	27,984
Fines and sundries	11,162
Total	10,34,124

The aggregate ton-mileage amounted to 49½ millions, the estimated value of the cargoes to 1,363 lakhs of rupees, and 612,668 passengers were carried.

15. The agreement regarding the Sarun Canals mentioned in paragraph 15 of last year's review, which was continued with slight modifications during 1892-93, has not proved satisfactory, and the future of these canals is uncertain.

The landholders who have proprietary rights in the river channels connected with the Eden Canal have lately seemed disposed to come to terms with Government, and it is hoped that an arrangement may be effected by which water from this canal will become available for irrigation and afford some return on the money expended.

16. The following table contains figures relating to the duty of water used for irrigation purposes:—

CANALS.	AVERAGE DISCHARGE, CUBIC FEET PER SECOND.				AREA IRRIGATED PER CUBIC FOOT PER SECOND.			
	AT HEAD.		UTILIZED.		DISCHARGE AT HEAD.		UTILIZED.	
	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.
	2	3	4	5	6	7	8	9
Orissa	2,010.18	526.43	1,827.16	233.63	78.78	4.93	86.67	11.10
Sone	4,098	2,494	3,529	1,580	67.06	50.60	77.85	79.87

17. The divergence between the sets of experiments on the outturn of

	OUTTURN PER ACRE.	
	Grain.	Straw.
Orissa	Mds. 12.63	Mds. 24.01
Sone	37.1	88.02

rice crops on the Orissa and Sone Canals, which was noticed in last year's review, still continues, as will be seen from the figures on the margin, and no explanation has yet been given. No experiments were

carried out on the Midnapore Canal during the year under review.

18. The Revenue Report was received by the Government of India on the 6th December 1893, or about a month earlier than last year.

19. The Government of India have much satisfaction in noting the rapid progress made in the recovery of arrears of collections, especially in the case of the Orissa Canals, and also the good work done during the year by Mr. Odling and the officers of the department generally.

ORDER.—Ordered, that copies of this Review and of the Report be forwarded to the Revenue and Agricultural Department for information.

Ordered also, that copies of this Review be forwarded to the Government of Bengal for information and guidance, and to the Local Governments and Administrations in the Public Works Department, noted in the margin, for information.

The Governments of Madras, Bombay, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Residents at Hyderabad and in Mysore.
The Agents to the Governor General in Central India, Rajputana, and Baluchistan.

Ordered further, that this Review be published in the *Gazette of India*, and that copies of this Review and of the Report and the Resolution by the Government of Bengal be forwarded to Her Majesty's Secretary of State for India.

F. L. O'CALLAGHAN,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 17, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 4th November, 1893.

From the 18th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 11th November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,
Publisher, Gazette of India.
11 B

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

PATENTS.

NOTIFICATIONS.

Calcutta, the 15th February 1894.

No. 324 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed during the week ending 10th February 1894, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888:—

No. 38 of 1894.—Narayan Chimnaji Divadkar, Drawing Master, residing at Kandewadi, Girgaum, Bombay, for Divadkar's Perspective Apparatus.

No. 39 of 1894.—Jean Ercole Pellegrini, of 75 and 77, Calle Casanova, Barcelona, in the Kingdom of Spain, Chemist, for improvements in the manufacture of sugar and in the apparatus employed therein.

No. 40 of 1894.—William Thompson Bothwell, gentleman, of Jersey City, in the County of Hudson, and State of New Jersey, United States of America, for improvements in Engineers' brake valves.

No. 41 of 1894.—Julius Moeller, of No. 14, Palmer Street, Westminster, in the County of London, England, Manager, for a process for the manufacture of oil gas.

No. 42 of 1894.—James Bibby, of Exchange Chambers, Bixteth Street, Liverpool, in the County of Lancaster, Oil Cake Manufacturer, for improvements in machinery for cleaning cotton seed.

No. 43 of 1894.—Edmund Tantz, of 485, Oxford Street, London, England, trading in co-partnership with Frederick George Tantz under the style of E. Tantz and Sons, at the same address, Breeches-

makers, for improved knickerbocker breeches.

No. 44 of 1894.—Veterinary Captain James Mills, Army Veterinary Department, Principal, Bombay Veterinary College, for the prevention of "Crib-biting" and "Wind-sucking" in horses.

No. 45 of 1894.—Harold Boyd, of 28, Waterloo Street, Calcutta, British India, Manufacturing Chemist, for a new or improved soap to be called "Indian Mica Soap."

No. 46 of 1894.—Norinari Kumagaya, of Osaka, in the Empire of Japan, and of 70, Market Street, Manchester, in the County of Lancaster, England, Cotton Manufacturer, for a new or improved material capable of being used in substitution for leather and for ordinary paper.

No. 47 of 1894.—Harry Heatly, late of 98, Cecil Street, Greenheys, Manchester, in the County of Lancaster, England, and of 30, Strand, Calcutta, India, Civil Engineer, now of the firm of Heatly and Gresham, Limited, of 7, Hastings Street, Calcutta, India, for improvements in mechanism for actuating pun-kahs and thermantidotes.

No. 48 of 1894.—Leslie Rogers, Tea Planter, Dehra Doon, India, for the "D. D. M. R. Bivouac Tent."

No. 49 of 1894.—Charles Albert Bagenal Target, Executive Engineer, Nagode Division,

Nowgong, Bundelkhand, for a new or improved punkah wheel-bearing and bracket to be called "The Target Punkah Wheel."

No. 325 P.—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, in the Imperial Secretariat Buildings, Government Place, West, Calcutta, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 116 of 1893.—James Buckingham, C.I.E., of Amgoorie, in the District of Sibsagar, in the Province of Assam, Tea Planter, for a pneumatic gum bottle. (Filed 10th November 1893.)

No. 7 of 1894.—Frank Arthur Williams, of Church Road, Albrighton, in the County of Salop, England, Manager

of Tool Works, for improvements in the means of joining edges of sheet, strip, and thin plate metal, for the purpose, more especially, of facilitating and improving the manufacture of tubes, cisterns, and other hollow metallic articles. (Filed 31st January 1894.)

No. 326 P.—The fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each:—

No. 97 of 1888.—Stephen Alley and John Alexander MacLellan, Engineers, of Sentinel Works, Polmadie, in the County of Renfrew, Scotland, for improvements in, and connected with, apparatus for making moulds for casting. (From 2nd January 1894 to 1st January 1895.)

No. 135 of 1889.—Damodardas Jamnadas Tolat, Mill Manager, The Gujrat Spinning and Weaving Company, Limited, residing at Ahmedabad, for a chain mule warping machine. (From 21st February 1894 to 20th February 1895.)

No. 327 P.—Whereas the inventors of the under-mentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) [or within the further time allowed under section 8, sub-section (4) of the said Act] the fee hereinafter mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the

ADMINISTRATOR GENERAL OF BENGAL.

Notice of Death sent to the Administrator General of Bengal under Section 64 of Act II of 1874.

Name of deceased.	Place of death.	Date of death.	By whom and when death reported.	REMARKS.
Mr. William Henry Must.	Allahabad . . .	31st October, 1893 .	District Judge, Allahabad, 3rd February, 1894.	Will left. The deceased was an Honorary Surgeon. Probate granted to the widow.
Mr. G. Vint . . .	Mayo Hospital, Lahore	11th January, 1894 .	District Judge, Lahore, 3rd February, 1894.	No will found. The deceased was in the Telegraph Department. No application for letters of administration.
„ William Campbell	Agra	11th November, 1893 .	District Judge, Agra, 31st January, 1894.	Will left. The deceased was a pensioner, Northern India Salt Revenue (late Inland Customs) Department. The executors to the will have filed an application for grant of probate.
Mathew	Naya Nagar . . .	18th December, 1893 .	Commissioner, Ajmere-Merwara, 25th January, 1894.	Intestate. The deceased was son of Salig Ram, Native Christian. No application for letters of administration.
Mr. Frank Archibold Eden Pratt.	General Hospital, Calcutta.	23rd September, 1893 .	District Judge, Saran, 20th January, 1894.	No will found. The deceased was employed as an Assistant in the Sitalpur Indigo Concern. No application for probate or letters of administration.
Mr. John Russell.	Presidency General Hospital.	13th December, 1893 .	District Judge, 24-Pergunnahs, 25th January, 1894.	No will found. No application for letters of administration.
Captain A. Wilson	Gangaw, Pakokku .	28th July, 1893 . .	Deputy Commissioner, Pakokku, 15th November, 1893.	No will left. The deceased held the rank of Captain in the Bombay Staff Corps, and was an Assistant Commissioner. No application for letters of administration.

F. COLLIS-SANDES,

Offg. Administrator General of Bengal.

ADMINISTRATOR GENERAL'S OFFICE,
7, COUNCIL HOUSE STREET,
CALCUTTA;
The 16th February, 1894.

THE RESIDENT IN MYSORE.
Judicial Department.

NOTIFICATION.

Bangalore, the 5th February, 1894.

No. 1.—It is hereby notified that the undermentioned holidays will be observed during the year 1894 by the Courts in the Civil and Military Station of Bangalore:—

January	1st to 6th (Monday to Saturday, both days inclusive).	Christmas	General holidays.
Do.	12th and 13th (Friday and Saturday)	Pongal	Hindu holidays.
February	7th (Wednesday)	Ash Wednesday	Christian holiday.
Do.	14th (Wednesday)	Madhava Navami	Hindu partial holiday.
Do.	20th and 21st (Tuesday and Wednesday).	Shabe Barat	Muhammadan holidays.
March	5th (Monday)	Sivaratri	Hindu holiday.
Do.	12th (Monday)	H. H. the Maharajah's Birthday	General holiday.
Do.	21st (Wednesday)	Holi Feast. Eclipse of the Moon	Hindu holiday.
Do.	23rd to 26th (Friday to Monday, both days inclusive).	Easter	General holidays.
April	7th (Saturday)	Gentu New Year's day	Hindu holiday.
Do.	12th (Thursday)	Tamil New Year's day	Hindu partial holiday.
Do.	14th (Saturday)	Sriramanavami	Hindu holiday.
May	3rd (Thursday)	Ascension day	Christian holiday.
Do.	9th (Wednesday)	Ramanujachariyara Tirunakshatram.	Hindu partial holiday.
Do.	16th (Wednesday)	Sri Sankaracharyara Aradhanam.	Do.
Do.	24th (Thursday)	Empress' Birthday	General holiday.
June	14th and 15th (Thursday and Friday)	Bakri Id	Muhammadan holidays.
July	11th (Wednesday)	Moharam	Do.
Do.	12th and 13th (Thursday and Friday)	Do.	Do.
Do.	14th (Saturday)	Last day of Moharam	General holiday.
Do.	23rd (Monday)	Tikacharyara Punyadivasa	Hindu partial holiday.
August	15th (Wednesday)	Asvalayana Sraavani	Do.
Do.	16th (Thursday)	Apastamba Sraavani	Hindu holiday.
Do.	29th (Wednesday)	Akhari Charshumba	Muhammadan holiday.
September	3rd (Monday)	Ganesa	Hindu holiday.
Do.	13th (Thursday)	Ananta Chaturdasi	Do.
Do.	28th (Friday)	Mahalya Amavasya	Do.
October	8th (Monday)	Mahanavami	Do.
Do.	9th (Tuesday)	Vijaya Dasami	General holiday.
Do.	27th (Saturday)	Dipavali	Hindu holiday.
Do.	29th (Monday)	Halipadyami	Do.
November	9th (Friday)	Prince of Wales' Birthday	General holiday.
December	24th to 31st (Monday to Monday, both days inclusive).	Christmas	Do.

N.B.—Holidays in italics, may be granted by the Judge or Presiding Officer to special classes named, if they can be allowed without hindrance to work generally.

The Civil Courts will be closed for six weeks in continuation of Easter holidays on account of the annual recess.

By Order of the Court,

A. RAMAYA PUNJA,

Registrar.

**SURGEON-GENERAL WITH THE
GOVERNMENT OF INDIA.**

NOTIFICATION.

Simla, the 9th February, 1894.

No. 4.—First grade Assistant Surgeon Ramkishan, of the Punjab Provincial Establishment, is permitted to resign the service of Government.

W. R. CLARK, M.B.,

*for Surgeon-General with the
Govt. of India.*

**AGENT TO THE GOVERNOR-
GENERAL FOR CENTRAL INDIA.**

NOTIFICATION.

Indore Residency, the 10th February, 1894.

No. 1007.—Lieutenant J. C. D. Pinney, of the 2nd Regiment, Central India Horse, is granted

60 days' privilege leave, with effect from the 1st January, 1894.

This cancels this office Notification No. 611, dated 25th January, 1894.

By Order,

A. D. BANNERMAN, *Lieut.,*

*Asst. Agent to the Govr.-Genl.
for Central India.*

**AGENT TO THE GOVERNOR-
GENERAL, RAJPUTANA.**

NOTIFICATION.

Abu, the 12th February, 1894.

No. 466-G.—It is hereby notified that Captain C. Herbert, Indian Staff Corps, was relieved of charge of the Kotah Agency by Lieutenant Colonel W. H. C. Wylie, C.I.E., Indian Staff

Corps, on the afternoon of the 18th ultimo, and on the forenoon of the following day availed himself of the privilege leave granted to him in this office Notification No. 37-G., dated the 8th January, 1894.

By Order,

O. V. BOSANQUET,

First Asst. Agent to the Govr.-Genl., Rajputana.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 12th February, 1894.

No. 2-A.—The following temporary promotions and reversions are authorized in the Engineer Establishment of the Military Works Department, with effect from the dates specified:—

NAMES.	From	To	Nature of promotion.	With effect from
Lieut. G. C. Kemp, R.E.	A. E., I Grade.	E. E., IV	Temporary	1893. 7th Dec.
Lieut. A. J. H. Swiney, R.E.	A. E., I Grade.	E. E., IV	Temporary	11th Dec.
Lieut. G. C. Kemp, R.E.	E. E., IV Temp.	A. E., I	Reversion	24th Dec. 1894.
Lieut. H. F. G. Clayton, R.E.	E. E., IV Temp.	A. E., I	Reversion	4 h Jan.
Lieut. H. E. G. Clayton, R.E.	A. E., I Grade.	E. E., IV	Temporary	16th Jan.
Lieut. H. E. G. Clayton, R.E.	E. E., IV Grade.	A. E., I	Reversion	18th Jan.

R. T. R. LAURENCE, *Captain, R.E.,*
for *Director-General of Military Works.*

CURRENCY NOTES.

The following Currency Notes of the Calcutta Circle are stated to have been destroyed, and payment of their value has been claimed by the person whose name is placed against the numbers; any other person claiming a right to them is warned to communicate at once with the undersigned:—

NOTES WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Notes.	Value.	Name of Claimant.
W 5 of 1893-94.	V26—78781 V49—77938 V27—49173 V49—77939 V33—93283 V27—18503 V47—53726 V49—77940	10 10 10 10 10 10 10 10	H. H. Haines, Esq., Officiating Deputy Conservator of Forests, Jalpaiguri Division.

H. J. BRERETON,
*Assistant Comptroller-General,
In charge, Paper Currency.*

CALCUTTA,
PAPER CURRENCY DEPARTMENT,
The 13th February, 1894.

TREASURE TROVE.

NOTICE.

It is hereby notified, under section 5 of the Indian Treasure Trove Act (VI of 1878), that in the month of June, 1893, the treasure, described below, and valued at Rs 127-14, was found under ground in the Kumaki of Warg No. 8, of Halli-hole Village, Adimale Magane, Coondapoor Taluk, South Canara District:—

Description of property.	Weight in Varaha Tuka.	Approximate value.
102 gold beads called "Gundu"	32½	R. a. p. 20 14 0
3 gold neck-ornaments called "Thale"	5½	30 5 0
2 gold ear-ornaments called "Vale"	2	12 0 0
4 gold ear-ornaments called "Muru"	1½	5 13 0
8 gold coins (without any inscription) called "Bolu Ikkeri half Varahas"	12½	58 12 0
1 gold coin (with inscription) called "Gajapati half Varaha"		
1 gold coin (with inscription) called "Krishnaraya half Varaha"		
15 gold coins (with inscription) called "Machendra half Varaha"	...	0 2 0
1 silver ear-ornament called "Muru"		
		127 14 0

All persons claiming the said treasure, or part thereof, are hereby required to appear personally, or by agent, before the Collector of South Canara, at his Office, at Mangalore, on the 27th July, 1894, in order to the matter being enquired into and determined according to the provisions of the said Act.

G. F. T. POWER,
Acting Collector.

SOUTH CANARA COLLECTOR'S OFFICE,
Mangalore, the 5th February, 1894.

ELEPHANTS FOR SALE.

NOTICE.

For sale, four elephants, all valuable fine tuskers, as per following description:—

Name.	Age (probable).	Size.	Disposition or temper.
	Years.		
1. Bada Motiguz	50	9' 3"	Good.
2. Pown Guz	53	9' 3"	Good.
3. Jung Bahadur	53	9' 0"	Good.
4. Captain Gunning	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.

Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,
Conservator of Forests, Northern Circle.
CONSERVATOR'S OFFICE, NORTHERN CIRCLE,
MADRAS PRESIDENCY,
Vizagapatam, 18th July, 1893.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, Major, S.E.,
Principal, Thomason College.

POST OFFICE.

NOTIFICATION.

Unclaimed Letters held in the Calcutta General Post Office on 13th February, 1894.

Almond & Co. (Tailors and out-fitters.)	Direct Tea Supply Association.	Reynolds and Gibbs.
Borror, J. H. (care of Falkiner Sands).	Harrackes, Miller & Co.	Ricly, J. H. (Agent).
Buchanan, P. R.	Huggett, P. H.	Rowe Coy.
Cox, E. T.	Jones, E. T. Burton.	Schweitzer, Hermann.
DeBeldt, G.	Landsman Bellina, Mrs.	Thurman, Miss Clara.
Dane & Co.	Lotus Nea (London Star Variety Co.).	Thomson, G. B. (Union Lodge).
Dawson & Co. (Engineers).	Lowe, Miss.	Neugebauer, August.
Deacon, Clarke & Co. (Civil Engineers).	Mayne, J. G.	
	Moore, Mrs. H. W.	
	Ogilvie, O. G. G.	
	Oothout, Mrs. H. N.	

Letters marked "Care of Post Office."

Affleck, Miss.	Forrester, W.	Pattman, H. A.
Aggs, W. H.	Foster, R. B.	Patch, Miss H. C.
Aldridge, W. F.	Fox, B.	Platt, H. J. H.
Audit, M. N.	Frank, Madame	Phillips, Capt. B.
Aviet, G. C. E.	Rosc.	Rae, Mrs. Lezzie.
Bartholomew, F. M.	Good, Mrs.	Ranbal, Guido.
Basten, N.	Grey, Mrs. L.	Rentiers, John B.
Beatty, V. S.	Griffin, F., Mr.	Rice, Cecil Spring.
Bellosta, Guilio	Grossmann, Louis.	Robertson, J. M.
Signor.	Hainworth, F. S.	Robert, W. J.
Binback, J.	Hamnett, E. C.	Roper, E. W.
Bismark Bohlen	Hand, F.	Roper, Miss.
Gral, H.	Harter, Franz. H.	Roper, Miss C.
Brian, Mrs. J. F.	Hoffernan, W.	Ross, W. L.
Brian, Miss Marie.	Helm, E.	Ryden, S.
Booth, Mrs. L.	Henery, J.	Sage, Homme Leon.
Booth, Mrs. G. L.	Hilliard, Lt. M. A.	Sale, Geo. James.
Burt, Cecil.	Honiggor, Fritz.	Savielle, A. J.
Buyers, J. W.	Hoyles, H. W.	Slaven, C. E.
Cameron, Mrs.	Hulton, Eustace.	Simmonds, Mrs. J. W.
Cameron, John G.	Ingram, J.	Sherwood, Miss J.
Campbell, Mrs. F. T.	Kean, Mrs.	Spanion, A.
Carey, L. S. D.	Keay, Seymour.	Spangen, Comte de.
Cargill, S. Cal. S.	Kerry, H.	Staniland, Carl.
Cartwright, W.	Knobel, M.	Stoeb, Mrs. H.
Casgrave, E.	Lang, A. H., Rev.	Stoddard, W. A.
Chamberlain, Miss L.	Lenzie, M. A.	Stuart, J. W.
Clarke, Rev. C. P.	Lock, J. G. O.	Stuart, Major-Genl. J. W.
Clefford, W. T.	Mackenzie, Mrs. M.	Smith, Mrs. E.
Coqueval, Paul.	Mackenzie, M. M.	Sykes, Mrs.
Cohen, J. E.	Malcolm, A.	Tordo, Signr. G. Maria.
Coles, J. R.	Mathews, Mrs. J. W.	Tour, Mrs. Chan.
Cousins, Mrs. S.	McDonald, D. M. K.	Thomson, Mrs.
Craven, J. A.	McCarthy, Florence.	Thornton, Mrs. E.
Cuthbertson, W.	Macleod, J. A.	Thornton, Mrs.
Dalrymple, Lord.	Madden, C. W.	Trevison, R.
Davis Lucie, Miss.	Marshall, L. S.	Tulloch, Mrs.
DeCroix, Henry.	Martin, H. W.	Tundre, A.
Deighton, A.	Menzies, C.	Tyacke, Col. R.
Dion, Mrs. N.	Meyer, Hans.	Ufford, Charles.
Dirks, Ed.	Mitchell, W. J.	Verbeck, Professor C.
Donohue, Mrs.	Morris, Capt. R.	Webster, Capt. Fred.
Douglas, J. B.	Murray, Miss.	West, W. W.
D'Arc, Geo.	Nebel, W. H.	Whitley, E. G.
D'Arc, Miss E.	Nicholls, F. G.	Whitfield, E. J.
Drewitz, H.	O'Sullivan, Wm.	Wilson, Frank.
Duncan, George.	Oertel, F. O.	Wright, Alfred.
Edds, Miss Mary.	Oewel, F. W.	Yeoward, Mrs. W. R.
Fleming, Sandford.	Oppert, Dr. Gustav.	
Fichtner, Theodor	Overslie, O.	
Clement.	Parkinson, H.	

Registered Letters.

Aldham, C. J.	Musleah, N. S.	Smith & Shams-ooddin.
Cameron, J. G.	Raubal, Guido.	Wilson & Co. (Agents).
Desbrulais, Mr.	Ross, Dr. A.	
Fichtner, T. C.	Sansierd, S.	
MacDonald, David.	Sewell, G.	

Unclaimed Letters held in the Barrackpore Post Office on the 13th February, 1894.

Nil.

Unclaimed Letters held in the Bombay General Post Office.

Allen, C. H.	Isaac, Miss.	Ramdorh, R.
Black, Mrs.	Ives, R. J.	Rubbrecht, Marie.
Barker, D.	Jones, Captn.	Robinson, J. F.
Brandenburg, A. E.	Joplin, Mrs. A.	Rosenberg, A.
Bates, R. W.	Jehangir Cowasjee.	Rotchell, Mrs. M. G.
Borton.	Madge, D. F.	Stuart, Mrs. M.
Cheron, T.	Morris, Mrs.	Simpson, J.
Challenger, Master H. L.	Michel, C.	Spanion, Mrs. A.
Carley, J.	Moritz, Vienna Merchant.	Sharpe, F. S.
Cusserat, A. W.	Merz, C.	Seali, D.
Caldecott, J.	Newson, C. M.	Sacrisli.
Dodd, J. R.	Nash, Mrs. A. E.	Snelling, T.
Dunning, A.	Niemarm, G.	Shawe, Miss Alma.
DSouza, B. J.	Naylor, P.	Smith, Mr. J. G.
Diamanti, O.	O'Reilly, Brigade-Surg. Lt.-Col. T.	Snow.
Diewits, Mrs. H.	O'Hearn, P.	Schade, F.
Elsworth, T.	Otto, J. E.	Schivicing, C.
Esevy, B.	Oliver, Miss.	Thomas, A. H.
Fox, H. W., Agent of Messrs. A. Renson & Coy.	Pooris, Professor.	Thomas, E. A. Simon.
Forrester, A.	Penton, T.	Tomara, Madame Olza.
Good, E. C.	Peterson, A. R.	Thornton, Lt.
Hopkins, R. G.	Pritchard, F.	Thornton, G. B.
Hill, T. C.	Perceval, K. J.	Whitehead, A. & Mrs.
Hall, Surg.-Capt. G. E.	Prince Pierre D'Arundel.	White, Charles M.E.
Hitchens, P.	Pandaline, Right Hon. DSantino.	Wilson, A. C.
Halt, J. E.	Pellerean, H. E.	Wordrop, Col.
Harra, Lucy.	Peltz, Madame Sarina.	Warwick & Coy.
Hanner.	Roper, E. W.	Wingerton, Miss.
Haskell, E. B.	Reeve, P.	Winckler, C. I.
Hoinelock, B.		Worthington, H.
Hubbard, Miss.		Wilkinson, Mrs.
		Williams, M.

The 17th February, 1894.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies through United Kingdom.	1894. 21st Feb.	Per P. and O. Steamer from Bombay.
Ditto (Book Post and Pattern Packets).	20th "	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal, and Cape Colonies.	21st "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China, and Japan.	17th "	Ditto.
Australia, New Zealand, and Tasmania.	23rd "	Via Bombay and Tuticorin.
Australasian Colonies.	20th "	Per P. & O. Str. Khedive.
Madras and Colombo.	23rd "	Per Steamer Lightning.
Straits, China, and Japan.	20th "	Per Steamer Canara.
Kangoon and Moulmein.	23rd "	Per Steamer Africa.
Kangoon, Moulmein, Penang, and Singapore.	21st "	Per Steamer Kasara.
Akyab, Kyaukpyu, Sandoway, and Rangoon.		

N.B.—The letter-box for inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely, after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

JOHN OWENS,
Presidency Postmaster, Calcutta.

NOTICE No. 89.

Sealed tenders for the supply to the Madras Commissariat, of country-manufactured soap for one year, from the 1st April, 1894, to 31st March, 1895, will be received by the Commissariat Store-keeper General at Madras, up to 12 noon on the 28th February, 1894, and then and there opened in the presence of all parties who may choose to attend. Particulars of the quantities and the stations where required are given in the tender form.

2. No tenders will be received except on forms obtainable from the Commissariat Store-keeper General at Madras, which, as well as any information required regarding the contract, will be given on application to the Commissariat Store-keeper General at Madras, up to 4 o'clock P.M. on the 27th February, 1894. No addition or alteration must be made in the tender forms.

3. Seals of tenderers will not be accepted; they should have their marks verified by witnesses.

4. Covers to be superscribed "Tender for the supply of Country-manufactured Soap."

5. The tenders may be for the requirement of all the stations or of one or any number of them, but the term of contract must be as noted above and the rate an average for the whole period. The Commissary General shall have the power to accept a tender in whole or in part, or to reject a tender without assigning any cause for so doing; but, in the event of the tender being accepted in part only, and the tenderer failing to take up the contract, the whole earnest-money deposited will be confiscated.

6. Each tender must be accompanied with earnest-money in Government Promissory *The receipt may notes or Bank of Bengal be for currency or Treasury receipt* for an amount equal to 2 per cent. of the value at the tendered rate of one year's supply of the quantity tendered for, but the earnest-money of any one tender need not exceed Rs200. Tenders without earnest-money will not be attended to.

7. Earnest-money will be confiscated if the tenderer withdraws from his tender.

8. A sample of the soap to be supplied can be inspected at any Commissariat Office.

By Order of the Comsy.-Genl., Bangalore,

—, Lieut.,

Comst. Store-keeper Genl.

COMST. STORE-KEEPER GENL.'S OFFICE,
Madras, the 8th February, 1894.

REDUCTION IN PRICE OF
CINCHONA FEBRIFUGE.

From 1st April, 1891, and until further orders, Cinchona Febrifuge can be purchased by all Government officers and by any one taking *ten pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates—four-ounce tin, Rs2-8; eight-ounce tin, Rs5; one pound tin, Rs10. The general

public can be supplied by the Superintendent, Botanic Garden, *for cash only* at the under-noted rates—per four-ounce tin, Rs3; per eight-ounce tin, Rs6; per pound tin, Rs12. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

জ্বর সিন্‌কোনার মূল্য কম করণ ।

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART. III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. B002242 of the 4 per cent. loan (Calcutta No. 091472) of 1854-55 for ₹500, originally standing in the name of the National Bank of India, Limited, and last endorsed to Maria Conceicao Gonsalves, widow, by whom it was blank endorsed for sale. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietor M. X. D'Souza, after two years from the date of last advertisement.

Name of Proprietor,

MICHAEL XAVIER D'SOUZA,
Eastern Telegraph Co., Ltd., Bombay.

Lost.

The Government Promissory Note No. 125078 of the 4 per cent. loan of 1865 for ₹1,000, originally standing in the name of the Bank of Bengal and last endorsed to Kattayani Dasi, the proprietress, by whom it was never

endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietress after two years from the date of last advertisement.

KATTAYANI DASI,
Moorshidabad.

Lost.

The Government Promissory Note, No. 234661, of the 4 per cent. loan of 1st May, 1865, for ₹1,000 one thousand, originally standing in the name of Bama Sundari Gupta, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietor after two years from the date of last advertisement.

Name of the Proprietor,

BAMA SUNDARI GUPTA,
Residence, Suvarnagram, Dacca.



The Gazette of India.

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CALCUTTA, SATURDAY, FEBRUARY 17, 1894.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 16th February, 1894, and is hereby promulgated for general information :—

ACT NO. II OF 1894.

An Act to amend the Indian Ports Act, 1889.

WHEREAS it is expedient to amend the Indian Ports Act, 1889 ; It is hereby enacted as follows :—

I. For the word "Ditto," where it occurs against "Balasore Ports" in the fourth column of Part I (Bengal) of the first schedule to the Act aforesaid, the following shall be substituted, namely—

Amendment of first schedule to Act X, 1889, as regards Balasore Ports.

"Whenever the vessel enters any one of the ports, except in the case of mail-steamers and coasting-vessels, which shall not be chargeable more than once in thirty days."

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 17, 1894.

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PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 15th February, 1894:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend

From Mr. P. R. Desai, Pleader, District Court, Ratnagiri, dated 2nd September, 1893 [Paper No. 1].

From High Court, Calcutta, No. 3242 A., dated 12th September, 1893 [Paper No. 2].

From Agent, Governor General in Baluchistan, No. 5555, dated 17th October, 1893 [Paper No. 3].

From Chief Commissioner, Burma, No. 872 L.—13, dated 28th October, 1893, and enclosure [Papers No. 4].

From Chief Commissioner, Coorg, No. 1771—1491, dated 3rd November, 1893 [Paper No. 5].

From Chief Commissioner, Central Provinces, No. 8498, dated 23rd November, 1893, and enclosure [Papers No. 6].

From Chief Commissioner, Ajmere-Merwara, No. 11 C., dated 15th November, 1893, and enclosures [Papers No. 7].

From Resident, Hyderabad, No. 350, dated 6th November, 1893, and enclosures [Papers No. 8].

From Government, Bombay, No. 7046, dated 10th November, 1893, and enclosures [Papers No. 9].

From Government, Bengal, No. 4661 J., dated 11th November, 1893, and enclosures [Papers No. 10].

From Chief Commissioner, Assam, No. ^{147 L. L.}₈₄₄₃ J., dated 8th November, 1893, and enclosure [Papers No. 11].

From Government, Madras, No. 2599, dated 11th December, 1893, and enclosures [Papers No. 12].

From Government, Punjab, No. 1479, dated 23rd December, 1893, and enclosures [Papers No. 13].

From Government, North-Western Provinces and Oudh, No. 3548-VI—327 B., dated 30th December, 1893, and enclosures [Papers No. 14].

is not such as to require from us any detailed explanation of the alterations which we have made.

the Code of Criminal Procedure, 1882, and the Indian Penal Code was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. There have been many suggestions with respect to the amendment of the Bill, and we have given effect to most of them. But the importance of the suggestions

3. The publication ordered by the Council has been made as follows :—

In English.

<i>Gazette.</i>	<i>Date.</i>
Gazette of India	19th August, 1893.
Fort Saint George Gazette	5th September, 1893.
Bombay Government Gazette	24th August, 1893.
Calcutta Gazette	30th August, 1893.
North-Western Provinces and Oudh Government Gazette	26th August, 1893.
Punjab Government Gazette	24th August, 1893.
Central Provinces Gazette	2nd September, 1893.
Burma Gazette	9th September, 1893.
Assam Gazette	9th September, 1893.
Coorg District Gazette	1st September, 1893.
Sindh Official Gazette	21st September, 1893.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Madras	Tamil	26th September, 1893.
	Telugu	26th September, 1893.
	Hindustani	26th September, 1893.
	Kanarese	26th September, 1893.
Bombay	Malayalam	26th September, 1893.
	Marathi	12th October, 1893.
	Kanarese	12th October, 1893.
	Gujarathi	16th October, 1893.
Bengal	Bengali	19th September, 1893.
	Uriya	21st September, 1893.
	Hindi	26th September, 1893.
North-Western Provinces and Oudh		Urdu
Burma	Burmese	7th October, 1893.
Assam	Bengali	16th September, 1893.
Coorg	Kanarese	30th September, 1893.
Sindh	Sindhi	1st November, 1893.
		21st September, 1893.

4. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

A. S. LETHBRIDGE.
ALEX. EDW. MILLER.
C. B. PRITCHARD.
A. P. MACDONNELL.
RASHBEHARY GHOSE.
G. H. P. EVANS.
G. M. CHITNAVIS.

The 14th February, 1894.

No. II.

A Bill to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code.

WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code; It is hereby enacted as follows:—

Code of Criminal Procedure, 1882.

1. To section 44 of the Code of Criminal Procedure, 1882, the following shall be added, namely:—

"Any act committed, at any place out of British India, which, if committed in British India, would be punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460, shall be deemed to be an offence for the purposes of this section."

2. In section 45 of the Code of Criminal Procedure, 1882, the following shall be added after clause (d) and substituted for the *Explanation*, namely:—

"(e) the commission of, or intention to commit, at any place out of British India near such village any act which, if committed in British India, would be an offence punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460."

"In this section—

Column 1.	Column 2.	Column 3.	Column 4.	Column 5.	Column 6.	Column 7.	Column 8.
216A	Harbouring robbers or dacoits.	Ditto ...	Ditto ...	Ditto	Ditto ...	Rigorous imprisonment for seven years and fine.	Court of Session, Presidency Magistrate or Magistrate of the first class.

Indian Penal Code.

5. To section 177 of the Indian Penal Code the following shall be added, namely:—

"*Explanation.*—In section 176 and in this section the word 'offence' includes any act committed at any place out of British India, which, if committed in British India, would be punishable under any of the following sections, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460; and the word 'offender' includes any person who is alleged to have been guilty of any such act."

(i) 'village' includes village-lands; and

(ii) the expression 'proclaimed offender' includes any person proclaimed as an offender by any Court or authority established or continued by the Governor General in Council in any part of India in respect of any act which, if committed in British India, would be punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460."

3. In section 54 of the Code of Criminal Procedure, 1882, the word "and" in clause *fifthly* is repealed, the word "and" shall be added to clause *sixthly*, and the following shall be inserted after clause *sixthly*, namely:—

"*seventhly*, any person who has been concerned in, or against whom a reasonable complaint has been made or credible information has been received or a reasonable suspicion exists of his having been concerned in, any act committed at any place out of British India, which, if committed in British India, would have been punishable as an offence, and for which he is, under any law relating to extradition or under the Fugitive Offenders Act, 1881, or otherwise, liable to be apprehended or detained in custody in British India."

4. In Schedule II of the Code of Criminal Procedure, 1882, immediately after the entries relating to section 216 of the Indian Penal Code, the following shall be inserted, namely:—

6. To section 203 of the said Code the following shall be added, namely:—

"*Explanation.*—In sections 201 and 202 and in this section the word 'offence' includes any act committed at any place out of British India, which, if committed in British India, would be punishable under any of the following sections, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460."

7. In section 212 of the Indian Penal Code, immediately before the *Exception* the following shall be inserted, namely:—

"'Offence' in this section includes any act committed at any place out of British India, which, if committed in British India, would be

punishable under any of the following sections, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460; and every such act shall, for the purposes of this section, be deemed to be punishable as if the accused person had been guilty of it in British India."

8. After section 216 of the said Code the following shall be inserted,

Addition of new sections after section 216 of same Code. namely :—

"216A. Whoever, knowing or having reason to believe that any persons are about to commit or have recently committed robbery or dacoity, harbours them or any of them, with the intention of facilitating the commission of such robbery or dacoity or of screening them or any of them from punishment, shall be punished with rigorous imprisonment for a term which

may extend to seven years, and shall also be liable to fine.

"*Explanation.*—For the purposes of this section it is immaterial whether the robbery or dacoity is intended to be committed, or has been committed, within or without British India.

"*Exception.*—This provision does not extend to the case in which the harbour is by the husband or wife of the offender.

"216B. In sections 212, 216 and 216A the word 'harbour' includes the supplying a person with shelter, food, drink, money, clothes, arms, ammunition or means of conveyance, or the assisting a person in any way to evade apprehension."

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 15th February, 1894 :—

NO. 3 OF 1894.

A Bill to amend the Code of Criminal Procedure, 1882.

of 1882. WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882; It is hereby enacted as follows :—

1. In section 44 of the said Code the figures "143, 144, 145, 147, 148," shall be inserted between the figure "130" and the figure "302".

2. For section 45 of the said Code the following shall be substituted, namely :—

"45. Every village-headman, village-accountant, village-watchman, village-police-officer, owner or occupier of land, and the agent of any such owner or occupier, and every officer employed in the collection of revenue or rent of land on the part of Government or the Court of Wards, shall forthwith communicate to the nearest Magistrate or to the officer in charge of the nearest police-station, whichever is the nearer, any information which he may obtain respecting—

(a) the permanent or temporary residence of any notorious receiver or vendor

of stolen property in any village of which he is headman, accountant, watchman or police-officer, or in which he owns or occupies land, or is agent, or collects revenue or rent ;

(b) the resort to any place within, or the passage through, such village, of any person whom he knows, or reasonably suspects, to be a thug, robber, escaped convict or proclaimed offender ;

(c) the commission of, or intention to commit, in or near such village any non-bailable offence or any offence punishable under sections 143, 144, 145, 147 or 148 of the Indian Penal Code ;

(d) the occurrence in or near such village of any sudden or unnatural death or of any death under suspicious circumstances ;

(e) any matter likely to affect the maintenance of order or the prevention of crime or the safety of person or property respecting which the District Magistrate, by general or special order made with the previous sanction of the Local Government, has directed him to communicate information.

"EXPLANATION 1.—In this section village includes village-lands.

"EXPLANATION 2.—The District Magistrate may appoint one or more village-headmen for the purposes of this section in any village for which there is no such headman appointed under any other law."

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to impose on the public generally the obligation to give notice of the commission of, or intention to commit, the crimes of unlawful assembly and rioting of which they may have knowledge ; to include village-accountants where they are established among the officers who, by section 45, Criminal Procedure Code, are bound to give information to the authorities ; and to include among the subjects of which information is to be given unlawful assemblies, rioting and generally matters touching the maintenance of the peace and the prevention of crime. It is considered that all persons having knowledge should help the authorities to prevent disturbances of the public peace. The village-accountants have special facilities for acquiring such knowledge, and should, it is thought, be bound to communicate it to the Magistrate or the Police.

Power is taken to enable the Magistrate to appoint a village-headman for the purposes of the Bill where none is appointed under any other law.

The 15th February, 1894.

A. P. MACDONNELL.

S. HARVEY JAMES,

Secretary to the Government of India.



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CALCUTTA, SATURDAY, FEBRUARY 17, 1894.

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PART VI.

Abstract of the Proceedings of the Council of the Governor General of India,
assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25
VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 8th February, 1894.

PRESENT :

His Excellency the Viceroy and Governor General of India, P.C., L.L.D.,
G.M.S.I., G.M.I.E., *presiding*.

His Honour the Lieutenant-Governor of Bengal, K.C.S.I.

His Excellency the Commander-in-Chief, K.C.B., G.C.I.E., V.C.

The Hon'ble Sir A. E. Miller, K.T., Q.C.

The Hon'ble Lieutenant-General H. Brackenbury, C.B., R.A.

The Hon'ble Sir C. B. Pritchard, K.C.I.E., C.S.I.

The Hon'ble J. Westland, C.S.I.

The Hon'ble Sir A. P. MacDonnell, K.C.S.I.

The Hon'ble Dr. Rashbehary Ghose.

The Hon'ble C. C. Stevens.

The Hon'ble A. S. Lethbridge, M.D., C.S.I.

The Hon'ble Gangadhar Rao Madhav Chitnavis.

The Hon'ble H. F. Clogstoun, C.S.I.

The Hon'ble W. Lee-Warner, C.S.I.

The Hon'ble P. Playfair.

The Hon'ble Mahārājā Partab Narayan Singh of Ajudhiā.

CODE OF CIVIL PROCEDURE AND INDIAN LIMITATION ACT,
1877, AMENDMENT BILL.

The Hon'ble DR. RASHBEHARY GHOSE moved that the Bill to amend
the Code of Civil Procedure and the Indian Limitation Act, 1877, be referred

to a Select Committee consisting of the Hon'ble Sir Alexander Miller, the Hon'ble Sir Antony MacDonnell, the Hon'ble Gangadhar Rao Madhav Chitnavis, the Hon'ble Mr. Lee-Warner and the Mover. He said :—" I may mention that the Bill seems to have met with general approval from the different Local Governments and the High Courts, as well as the public bodies who were consulted. Some proposals have been put forward which it is said would have the effect of rendering the measure still more useful. These proposals will be considered by, and I am sure will receive due attention from, the Members of the Select Committee to which the Bill is about to be committed."

The Motion was put and agreed to.

INDIAN PORTS ACT, 1889, AMENDMENT BILL.

The Hon'ble MR. WESTLAND presented the Report of the Select Committee on the Bill to amend the Indian Ports Act, 1889. He said that, with the permission of His Excellency the President, he proposed to move at the next meeting of the Council that the Report be taken into consideration.

INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble MR. WESTLAND also moved that the Bill to amend the Indian Stamp Act, 1879, with respect to Policies of Sea-insurance and Sale-certificates be referred to a Select Committee consisting of the Hon'ble Sir Alexander Miller, the Hon'ble Dr. Rashbehary Ghose, the Hon'ble Mr. Stevens, the Hon'ble Mr. Playfair and the Mover. He said that the object of the Bill was explained at the meeting of the Council of the 19th October by Sir David Barbour when he introduced it.

The Motion was put and agreed to.

The Council adjourned to Thursday, the 15th February, 1894.

CALCUTTA ;
The 13th February, 1894. }

S. HARVEY JAMES,
Secretary to the Government of India,
Legislative Department.



SUPPLEMENT TO
The Gazette of India.

No. 7.} CALCUTTA, SATURDAY, FEBRUARY 17, 1894.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

**Weather Review of India for the week ending at 8 a.m. on
Saturday, February 3rd, 1894.**

The unsettled conditions in the north-west with which the previous week closed continued during the first two days of the week under review, and rain and snow on the Hills and rain on the plains of the Punjab and west of the North-Western Provinces were reported on the 28th and 29th. On the latter date, however, the barometer rose rapidly in the North-West and the weather was fine over the whole Indian region during the 30th and 31st. On the 1st February light showers were reported at a few central stations. These showers extended during the 2nd and 3rd, and on the latter date rain was reported from the North-Western Provinces, Behar, North Bengal and Bundelkhand, light snow from the North-West Himalayas and heavyish snow from the Eastern Himalayas. The mean temperature of the whole country for the whole week was very nearly normal.

The chart of the 28th January showed that the barometer had fallen very rapidly in the extreme north-west, and that a deepish cyclonic storm overlaid the North-West Himalayas. Elsewhere the barometric changes were generally moderate or small and pressure decreased from a high pressure area overlying Sind, Rajputana and Guzerat to a low pressure area overlying Burma. The winds were irregularly cyclonic in the north-west, fairly normal in direction elsewhere. Snow or rain had fallen at all the North-Western Hill stations

except Chaman, and rain had fallen over nearly the whole of the Punjab, as well as at Roorkee, Dehra Dun and Bikanir. The heaviest amount was 1·61 inch at Murree. By the morning of January 29th, pressure had risen very rapidly over North-West India and the depression over the Himalayas had disappeared. The ordinary cold-weather distribution of pressure had been established, and readings decreased from a high pressure area in the North-West to a low pressure area in Burma. The wind directions were normal. Snow and rain were again reported from all the North-West Hill stations except Quetta, Chaman, and Ranikhet, and a few scattered rain showers had fallen over the Punjab and the west of the North-Western Provinces. The heaviest fall reported was 1·15 inch at Srinagar. On the 30th the distribution of pressure remained about normal, readings being highest in the north-west and lowest in the south-east of the Indian region. The wind directions were also normal. Rain and snow had entirely ceased. On the 31st January the barometer showed no important change. Both the general distribution of pressure and the general circulation of the winds were fairly normal and there was again no rain. The chart of the 1st February still showed no considerable change in the general distribution of pressure, but the wind directions and the barometric changes indicated that a very shallow depression overlay the central parts of the country. This disturbance had been accompanied with light showers at Pachmarhi, Jubbulpore, Saugor and Sutna, but elsewhere the weather remained fine. On the 2nd the barometer was falling except in the north-east, and the disturbance over the central parts of the country was better defined. The disturbed weather had extended somewhat and showers were reported from Patna, Hazaribagh, Benares, Allahabad, Jubbulpore, Saugor, Nowgong and Sutna. About $\frac{1}{2}$ inch had fallen at Sutna and Allahabad. The chart of the 3rd showed that the depression had disappeared, the barometer risen almost everywhere, and the normal distribution of pressure been re-established. Showers of rain were, however, reported from a large part of the North-Western Provinces, from Behar, from North Bengal, and from Bundelkhand, light snow from several stations in the North-West Himalayas, and heavyish snow from the Eastern Himalayas. Unsettled weather had also appeared on the Madras Coast where rain had fallen.

Temperature.—The following table shows the variations of the mean temperature from the normal on each day of the week for the different provinces of India :—

PROVINCE.	JANUARY 1894.				FEBRUARY 1894.			Mean variation of week.
	28th.	29th.	30th.	31st.	1st.	2nd.	3rd.	
Burma	—0·7	—0·8	+0·1	+0·1	+1·8	+3·8	+3·8	+1·2
Bengal and Assam	—0·4	+2·0	+2·9	+0·3	+0·7	+1·4	+2·7	+1·4
North-Western Provinces and Oudh	+2·9	+4·0	—0·4	—1·9	—0·7	—1·3	—2·6	0
Punjab	—1·9	—2·4	—3·2	—4·1	—4·2	—2·5	—2·3	—2·9
Bombay	+2·5	+1·1	+0·8	+0·7	—0·1	—0·7	—1·7	+0·4
Central Provinces and Berar	+6·3	+6·3	+4·2	+4·3	+5·3	+5·5	+2·9	+5·0
Central India and Guzerat	+5·0	+1·3	—2·3	—2·6	—1·3	—1·6	—3·5	—0·7
Sind and Rajputana	+1·8	—4·4	—6·3	—5·2	—5·1	—3·2	—2·2	—3·5
Madras	—1·1	—0·2	+0·4	0	0	—0·4	+1·6	0
MEAN FOR WHOLE OF INDIA	+1·6	+0·8	—0·4	—0·9	—0·4	+0·1	—0·1	+0·1

On all the days of the week the mean temperature was low over the Punjab ; and on most days of the week in Sind, Rajputana, Central India and Guzerat ; in the Peninsulá the variations were generally small and rather irregular, while elsewhere the mean was generally above the normal. The largest variations from the normal, on the mean of the week, were, an excess of 5° in the Central Provinces and a deficiency of $3\frac{1}{2}^{\circ}$ in Sind and Rajputana. In the Punjab slight frost was reported on several nights.

Rain.—The concluding table shows that during the week under review rain, though not heavy, has been general throughout the Punjab, the North-Western Provinces and Bihar, and that light scattered showers have fallen in other parts of the country. Of the fifty-two rainfall divisions, twenty-nine reported absolutely no rain during the week ; ten more reported some rain, but with an average actual rainfall per division of less than one-tenth of an inch ; while the remaining thirteen divisions received an average rainfall varying in amount from about 0.90" in Oudh (North) and the North-Western Provinces (East) to 0.13" in the North-Western Provinces (Submontane, *b*). The regions which had absolutely no rain during the week included the following divisions :—all the Burma divisions, Assam (Surma), East, Deltaic, and Central Bengal, Orissa, all the peninsular divisions except Mysore and the East Coast (South), and all the more central divisions except the Central Provinces (central) and Central India (East). The divisions within which the actual average rainfall exceeded 0.50" for the week were the North-Western Provinces (East and Submontane, *b*), Oudh (North and South) and the Punjab (North-West.) This shows that the heaviest rainfall was received over the eastern half of the North-Western Provinces and adjoining districts, and the third column of the rainfall table shows that from Bihar westward to the central division of the North-Western Provinces the amount of rain received was in excess of the normal, while in nearly all other parts of the country it was in defect. The greatest absolute excess was in the North-Western Provinces (East), where the average normal rainfall of the week is 0.10" and where the actual average was 0.94".

The total rainfall since December 31st, 1893, to February 3rd, 1894, shows a considerable excess, as compared with the normal, over the North-Western Provinces and the Punjab, as well as over a few divisions in the east of the Peninsula, but a deficiency in all other parts of the country.

The more important heavy falls of rain are as follows :—Kurseong (Darjeeling), 1.02 inch ; Kurda (Pertabgarh), 3.11 inches ; Nighason (Lakhimpur), 2.76 inches ; and Murree 2.70 inches.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 3RD FEBRUARY 1894.			RAINFALL DATA FROM 31ST DECEMBER TO 3RD FEBRUARY 1894.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date	Average normal rainfall, 31st De- cember to 3rd February.	Excess or defect of (seasonal) rainfall expressed as a per- centage
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0	0'03	—0'03	0	0'03	—100
	Lower Burma	0	0'15	—0'15	0	0'21	—100
	Central ditto	0	0'06	—0'06	0	0'09	—100
	Upper ditto	0	?	?	0	?	?
	Arakan	0	0'07	—0'07	0	0'12	—100
BENGAL AND ASSAM	Eastern Bengal	0	0'21	—0'21	0	0'73	—100
	Assam (Surma)	0	0'30	—0'30	0	1'02	—100
	Ditto (Brahmaputra)	0'04	0'24	—0'20	0'39	1'12	—65
	Deltaic Bengal	0	0'14	—0'19	0	0'62	—100
	Central ditto	0	0'13	—0'13	0	0'52	—100
	North ditto	0'20	0'22	—0'02	0'20	0'66	—70
	Orissa	0	0'19	—0'19	0'01	0'47	—98
	Chota Nagpur	0'01	0'16	—0'15	0'01	0'74	—99
	Bihar (South)	0'38	0'12	+0'26	0'46	0'70	—34
	Ditto (North)	0'33	0'12	+0'21	0'33	0'07	—51
NORTH-WESTERN PROVINCES AND ODISH.	North-Western Provinces (East). . . .	0'94	0'10	+0'84	1'18	0'63	+87
	North-Western Provinces (Submontane) (a). . . .	0'65	0'09	+0'56	0'78	0'60	+30
	Oudh (South)	0'71	0'08	+0'63	1'41	0'76	+86
	Ditto (North)	0'90	0'16	+0'74	1'17	0'89	+31
	North-Western Provinces (Central). . . .	0'24	0'07	+0'17	1'20	0'60	+100
	North-Western Provinces (West). . . .	0'01	0'12	—0'11	1'69	0'62	+173
	North-Western Provinces (Submontane) (b). . . .	0'13	0'43	—0'30	2'52	1'69	+49
PUNJAB	Punjab (South)	0'03	0'12	—0'09	2'57	0'62	+315
	Ditto (Central)	0'02	0'21	—0'19	2'98	0'77	+287
	Ditto (Submontane)	0'23	0'37	—0'14	4'27	1'61	+160
	Ditto (Hill Districts)	0'41	0'81	—0'40	8'26	3'75	+120
	Ditto (North-West)	0'57	0'44	+0'13	5'58	1'89	+195
	Ditto (West)	0'04	0'16	—0'12	1'10	0'64	+72
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0	0'09	—0'09	0'10	0'36	—72
	Madras (South Central)	0	0'01	—0'01	0'21	0'23	—9
	Coorg	0	0'04	—0'04	0	0'31	—100
	Mysore	0'01	0'01	0	0'01	0'08	—88
	Konkan	0	0	0	0'01	0'09	—89
	Bombay-Deccan	0	0	0	0'01	0'06	—83
	Hyderabad (North) . . . .	...	...	...	...	...	...
	Khandesh	0	0	0	0'02	0'11	—82
CENTRAL PROVIN- CES AND BERAR.	Berar	0	0'04	—0'04	0'12	0'45	—73
	Central Provinces (West)	0	0'08	—0'08	0'08	0'54	—85
	Ditto ditto (Central)	0'08	0'13	—0'05	0'36	0'63	—43
	Ditto ditto (East)	0	0'17	—0'17	0'03	0'57	—95
BOMBAY (NORTH)	Guzerat	0	0	0	0'02	0'07	—71
	Kattywar	0	0'03	—0'03	0'01	0'03	—67
	Sind	0'03	0'19	—0'16	1'73	0'52	+233
RAJPUTANA AND CENTRAL INDIA.	Central India (East). . . .	0'07	0'05	+0'02	0'34	0'43	—21
	Rajputana (East), Central India (West). . . .	0	0'03	—0'03	0'81	0'25	+224
	Rajputana (West)	0	0'02	—0'02	0'70	0'31	+94
MADRAS	East Coast (North)	0	0'02	—0'02	0'18	0'20	—10
	Ditto ditto (a)	0	0	0	0'15	0'07	+114
	Hyderabad (South)	0	0'08	—0'08	0'06	0'20	—70
	Madras (Central)	0	0'01	—0'01	0'04	0'06	—33
	East Coast (Central)	0	0'04	—0'04	0'65	0'41	+59
	Ditto (South)	0'14	0'14	0	1'05	0'62	+69
	Madras (South)	0	0'11	—0'11	0'15	0'71	—79

W. L. DALLAS,
Assistant Meteorological Reporter to the
Government of India.

Simla, the 8th February 1894.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 10th February.*—Considerable showers in parts of Cuddapah and in the Carnatic, Southern, Central, and West Coast districts and Nilgiris. Sowings still in progress. Standing crops generally good. Harvest continues with average outturn generally. Pasture and fodder sufficient and condition of cattle good. Prices almost stationary, but the rates are easier in the Southern districts.

Bombay.—*For week ending 14th February.*—Rain in parts of Sind, the Deccan, and Konkan. Standing crops damaged by easterly winds, frost, blight, insects, or untimely rain in parts of seven districts; prospects otherwise good. Reaping of early or late crops progressing in six districts. Lands being prepared for next season in three districts. Cotton-picking continues in five districts. Fodder sufficient and agricultural stock good. Prices steady except in two districts.

Bengal.—*For week ending 10th February.*—There was general rain again in Bihar during the past week. The reports of the standing spring crops continue to be generally favourable except from parts of East Bengal and Chota Nagpur, where rain is required. The *boro* (spring rice) seedlings are being transplanted and doing well, but are in want of rain in parts. Poppy is flowering, and prospects are good except in certain unirrigated tracts of Hazaribagh. Sugarcane, potatoes, mustard, and tobacco are being harvested with good results. In North Bengal cultivation for the autumn crops is in progress. The price of common rice was steady during the week. Cattle are generally in good condition, and there is plenty of fodder and water in all districts. In FARIDPUR (MADARIPUR SUB-DIVISION) the numbers on relief works and in receipt of gratuitous relief during the week were:—*Relief-works*, 417 men against 708 in the previous week; *Gratuitous relief*, 8 men, 34 women, and 13 children, total 55 against 70 in the previous week.

North-Western Provinces and Oudh.—*For week ending 14th February.*—Weather cold and cloudy. Rain has fallen in all but two of the reporting districts, and in some accompanied by hail. Slight damage has been caused to crops by rain and cloudy weather in a few places; spring crops otherwise doing well. Poppy promising except in Fyzabad and Sitapur where the crop has been slightly injured. Pressing of sugarcane continues. Prospects generally favourable. Supplies and fodder sufficient. Prices almost stationary.

Punjab.—*For week ending 14th February.*—Rain has fallen in all but four districts. Irrigation of spring crops in progress. The standing crops have now had all the rain they require, and are flourishing, and prospects are said to be good. The flood from the Jamna has completely destroyed the melon fields and other cultivation in the bed of the river in Delhi. Condition of cattle is

generally reported good. Fodder sufficient throughout the province. The poppy crop is in good condition. Prices falling in one district, rising in another, and stationary elsewhere.

Central Provinces.—*For week ending 14th February.*—Rainfall heavy in Damoh; slight rain in five other districts. Winter crops slightly damaged in places by rain and hail. Threshing of rice completed. Harvesting of linseed continues. Fodder insufficient in part of one district; elsewhere ample. Prices rising in Damoh.

Burma.—*For week ending 10th February.*—Harvesting of the main paddy crop completed in many districts, and the revised crop estimates give a 15-annas crop per acre in Lower Burma against 16 annas last year. In Upper Burma planting of dry-weather paddy and plucking of cotton and beans continues. Fodder and water-supply sufficient. The price of paddy is steady except in the Lower Chindwin and Magwe where there is a considerable fall.

Assam.—*For week ending 13th February.*—Weather seasonable. Ploughing for early rice continues. Sugarcane-pressing progressing. Mustard being harvested. Condition of cattle good, and fodder and water sufficient.

Mysore and Coorg.—*For week ending 14th February.*—**MYSORE:** Crops and prospects good. *Ragi* (*Elusine coracana*) harvested in the Bangalore district. Rice harvested in the Mysore district, and sown in parts of the Bangalore district. Prices slightly risen in Bangalore.

COORG: Threshing of rice and picking of coffee continues. Water and fodder sufficient for cattle. Prices stationary.

Berar and Hyderabad.—*For week ending 14th February.*—**BERAR:** Rainfall moderate. Harvesting of winter crops commenced in two districts. Cotton-picking completed in Ellichpur. Wheat, gram, and linseed have suffered in parts of the Wun district from cloudy weather. Weeding operations in Akola not yet finished. Deficiency of fodder in the Akot taluka still exists. Cattle healthy. Prices steady.

HYDERABAD: No rain during the week. Harvesting of hot-weather crops continues. Standing spring crops in good condition. Prices stationary.

Central India.—*For week ending 14th February.*—Rainfall general, except in Bhopawar and Neemuch. Standing crops have been slightly damaged in many parts of Central India by excessive rain and by insects. Pasturage is, however, in fairly good condition. Prices of food-grains rising in parts of Gwalior and in Bhopal, Bundelkhand, and Goona, steady in other Agencies. Condition of opium crops generally good.

Rajputana.—*For week ending 14th February.*—Rainfall slight in Jhallawar, Kerowli, and Bikaner. Agricultural operations, standing crops, and cattle, generally satisfactory. Prospects generally good. Pasturage or fodder sufficient. Prices rising in three States, fluctuating in one, and steady elsewhere.

Kashmir.—*For week ending 13th February.*—Weather cloudy. Snowfall slight. Rain and snow reported in the Muzaffarabad district. Prices favourable, with a tendency to fall.

Nepal.—*For week ending 10th February.*—Weather cold and cloudy. Prospects favourable.

E. C. BUCK,
Secretary to the Government of India.

ERRATUM.—Read the following for the report published on the 10th February:—

Burma.—*For week ending 3rd February.*—Harvest of wet-weather paddy all but completed in Upper and Lower Burma. The outturn in Upper Burma is considerably above the average, but in Lower Burma the crop estimates just received show that the outturn is below the normal in most districts. The grain is threshing out light, and the provincial anna estimate will probably not be more than 15 annas.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 4TH FEBRUARY 1893, AND FROM 1ST JANUARY TO 3RD FEBRUARY 1894.

N.B.—As regards the figures in column Total Receipts from 1st January 1894, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week during the 1st-half of 1893.	WEEK ENDING 4TH FEBRUARY 1893.				WEEK ENDING 3RD FEBRUARY 1894.				Earnings from 1st January to 4th February 1893.	Earnings from 1st January to 3rd February 1894.	Increases during the 1st-half of 1894.	Decreases during the 1st-half of 1894.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			Total.	Per mile open per week.		Total.	Per mile open per week.						
	R	Miles.	R	R	Miles.	R	R	R	R	R	R	R	
State lines worked by companies.													
Standard gauge—													
East Indian	619	1,634	10,56,373	646	1,634	13,03,568	798	48,77,210	55,50,358	6,73,148	...		
Bengal-Nagpur	180	849	1,70,867	201	863	1,81,349	210	6,94,309	7,31,315	37,006	...		
Indian Midland	145	752	1,24,877	166	752	1,27,739	170	5,64,412	6,04,702	40,290	...		
Bezawada Extension	96	21	3,005	143	21	1,334	64	11,574	0,626	...	4,946		
Metre gauge—													
Rajputana-Malwa (a)	296	1,699	5,07,501	299	1,699	5,34,010	314	24,52,450	24,76,650	24,191	...		
South Indian	157	1,043	1,53,343	147	1,043	1,29,984	125	7,53,082	5,88,110	...	1,64,972		
Southern Mahratta (b)	109	1,107	1,13,042	102	1,104	1,05,570	91	5,05,527	4,93,464	...	12,063		
Bengal and North-Western (c)	162	750	1,18,948	157	750	1,21,980	161	5,48,820	5,25,420	...	23,400		
Rohilkund and Kumaon (Lucknow-Bareilly section)	74	214	14,371	67	223	23,131	104	76,597	93,889	17,292	...		
Palampur-Deesa . . . . .	...	...	...	...	10	810	51	...	4,320	4,320	...
TOTAL	272	8,075	22,62,327	280	8,171	25,29,475	310	1,04,83,990	1,10,74,856	5,90,866	...		
State lines worked by the State.													
Standard gauge—													
North Western (state) (d)	229	2,509	4,95,405	198	2,509	5,79,496	231	25,85,941	28,63,715	2,77,774	...		
Oudh and Rohilkhand (state)	272	692	1,90,493	275	740	2,05,365	278	6,54,634	9,01,021	46,387	...		
Eastern Bengal (state) (including metre and 2' 6" gauges)	250	777	2,03,489	262	813	2,44,150	300	10,36,906	13,17,580	2,80,674	...		
Bengal Central (e)	120	125	17,420	140	125	14,430	115	75,857	74,430	...	1,627		
East Coast (state)	55	...	...	...	266	18,723	70	...	83,091	83,091	...
Metre gauge—													
Burma (state)	224	715	1,86,361	261	730	1,73,331	237	8,46,677	6,77,653	...	1,68,824		
Special gauges—													
Jorhat (state provincial)	46	28	1,076	38	28	917	33	5,059	5,125	66	...		
Cherra-Companyganj (state provincial)	58	8	482	60	8	504	63	2,439	2,259	...	180		
TOTAL	231	4,854	10,94,780	226	5,219	12,36,910	237	54,07,513	59,24,874	5,17,361	...		
Lines worked by guaranteed companies.													
Standard gauge—													
Great Indian Peninsula (f)	610	1,490	9,11,417	612	1,490	10,41,117	699	42,18,225	47,28,746	5,10,521	...		
Bombay, Baroda and Central India	765	401	3,03,888	659	401	2,98,000	640	14,39,603	14,30,000	...	3,663		
Madras	242	840	2,10,626	270	840	1,76,321	210	9,00,149	8,57,403	...	1,32,746		
TOTAL	525	2,791	14,41,931	517	2,791	15,15,438	543	66,46,037	70,22,149	3,74,112	...		
TOTAL (GUARANTEED AND STATE)	304	15,720	47,99,044	305	16,181	52,81,829	326	2,25,39,540	2,40,21,879	14,82,339	...		
Assisted companies.													
Standard gauge—													
Delhi-Umballa-Kalka	140	161	21,692	135	161	21,317	132	1,01,062	1,03,672	2,610	...		
Tarkessur	277	22	7,222	348	22	7,014	319	28,821	28,689	...	132		
Metre gauge—													
Rohilkund and Kumaon (Company's section)	122	67	3,885	58	67	8,808	131	21,745	42,421	20,676	...		
Dibrui-Sadiya	126	78	8,811	113	78	9,153	117	45,055	47,835	2,780	...		
TOTAL	142	328	41,610	127	328	40,292	141	1,97,283	2,22,617	25,334	...		
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	173	333	54,604	164	333	58,918	177	2,70,662	2,54,983	...	15,679		
The Gaekwar's Petlad	103	13	1,914	147	13	940	71	0,430	4,860	...	1,576		
Rajputa-Bhatinda	124	108	12,170	113	108	9,556	88	52,890	40,404	...	6,492		
Metre gauge—													
Southern Mahratta (Mysore section) (g)	104	331	34,559	104	362	28,327	78	1,60,994	1,40,189	...	20,805		
The Gaekwar's Mehsana	80	93	7,200	78	93	7,430	80	31,940	37,840	5,900	...		
Kolhapur	83	29	3,373	116	29	1,148	40	12,194	7,017	...	5,175		
Special gauge—													
The Gaekwar's Dabhoi	82	72	5,409	75	72	4,630	64	24,731	21,710	...	3,021		
TOTAL	125	979	1,19,301	122	1,010	1,10,929	109	5,39,851	5,13,003	...	46,848		
Lines owned and worked by native states.													
Metre gauge—													
Bhavnagar-Gondal-Junagarh-Porbandar	148	334	47,904	143	334	38,873	116	1,90,476	1,80,062	...	10,414		
Jetalsar-Rajkot	24	...	...	...	46	2,833	62	...	12,767	12,767	...
Jodhpur-Bikaner	53	291	19,773	68	364	27,800	76	89,334	1,18,000	28,666	...		
Special gauge—													
Morvi	70	94	7,824	83	94	7,002	74	30,732	31,945	1,213	...		
TOTAL	93	719	75,501	105	838	76,508	91	3,10,542	3,48,774	32,232	...		
GRAND TOTAL	282	17,746	50,35,456	284	18,357	55,15,558	300	2,36,07,310	2,51,00,273	14,93,057	...		

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tihoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Includes the Jammu and Kashmir and the Hyderabad-Umalkot railways.

(e) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(f) Includes the Wardha Coal, Dhond-Manmad, Khámgaon, and Amrá railways.

(g) Includes the Mysore-Nanjangud and the Bangalore-Mysore frontier sections.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XLII of 1893-94.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April 1893*, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week in 1893-94.	WEEK ENDING 4TH FEBRUARY 1893.				WEEK ENDING 3RD FEBRUARY 1894.				Earnings from 1st April 1892 to 4th February 1893.	Earnings from 1st April 1893 to 3rd February 1894.	Increases in 1893-94.	Decreases in 1893-94.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			TOTAL.	Per mile open per week.		TOTAL.	Per mile open per week.						
State lines worked by Companies.	R	Miles.	R	R	Miles.	R	R	R	R	R	R	R	
Standard gauge—													
East Indian	580	1,634	10,56,373	646	1,634	13,03,568	798	4,10,20,121	4,23,93,143	13,73,022	...		
Bengal-Nágpur	140	849	1,70,867	201	863	1,81,349	210	40,91,780	50,62,954	3,71,174	...		
Indian Midland	129	752	1,24,877	166	752	1,27,739	170	41,53,926	42,13,799	59,873	...		
Bezawda Extension	80	21	3,005	143	21	1,334	64	83,537	83,782	245	...		
Metro gauge—													
Rajputana-Malwa (a)	258	1,699	5,07,501	299	1,699	5,34,010	314	1,85,13,483	1,85,47,986	34,503	...		
South Indian	139	1,043	1,53,343	147	1,043	1,29,984	125	66,41,203	66,24,484	...	16,719		
Southern Mahratta (b)	87	1,107	1,13,042	102	1,104	1,25,570	91	38,34,941	49,51,018	11,16,077	...		
Bengal and North-Western (c)	137	756	1,18,948	157	756	1,21,980	161	43,87,135	42,78,812	...	1,08,323		
Rohilkund and Kumaon (Lucknow-Bareilly section)	66	214	14,371	67	223	23,131	104	5,62,672	6,05,621	42,949	...		
Palampur-Deesa . . . . .	...	...	...	...	16	810	51	...	(d) 9,440	9,440	...	
TOTAL	243	8,075	22,62,327	280	8,171	25,29,475	310	8,38,88,798	8,67,71,039	28,82,241	...		
State lines worked by the State.													
Standard gauge—													
North Western (state) (e)	201	2,509	4,95,405	198	2,509	5,79,496	231	2,11,32,113	2,47,77,456	36,45,343	...		
Oudh and Rohilkhand (state)	235	692	1,90,493	275	740	2,05,365	278	69,78,988	72,20,508	2,47,520	...		
Eastern Bengal (state) (including metre and 2' 6" gauges)	292	777	2,03,489	262	813	2,44,150	300	1,02,41,889	1,08,77,666	6,35,777	...		
Bengal Central (f)	120	125	17,480	140	125	14,430	115	6,52,636	6,55,363	2,727	...		
East Coast (state) . . . . .	...	...	...	...	266	18,723	70	...	5,19,935	5,19,935	...	
Metro gauge—													
Burma (state)	194	715	1,86,361	261	730	1,73,331	237	55,84,937	48,90,567	...	6,94,370		
Special gauges—													
Jorhat (state provincial)	46	28	1,076	38	28	917	33	58,283	61,649	3,366	...		
Cherra-Companyganj (state provincial)	47	8	482	60	8	504	63	15,738	18,709	2,971	...		
TOTAL	217	4,854	10,94,786	226	5,219	12,36,916	237	4,46,64,584	4,90,27,853	43,63,269	...		
Lines worked by Guaranteed Companies.													
Standard gauge—													
Great Indian Peninsula (g)	513	1,490	9,11,417	612	1,490	10,41,117	699	3,24,35,021	3,17,78,647	...	6,56,374		
Bombay, Baroda and Central India	605	461	3,03,888	659	401	2,98,000	640	1,18,08,450	1,23,77,633	5,09,183	...		
Madras	226	840	2,20,626	270	840	1,76,321	210	82,10,007	86,90,018	4,80,011	...		
TOTAL	442	2,791	14,41,931	517	2,791	15,15,438	543	5,25,13,478	5,28,46,298	3,32,820	...		
TOTAL (GUARANTEED AND STATE)	271	15,720	47,99,044	305	16,181	52,81,829	326	18,10,66,860	18,86,45,190	75,78,330	...		
Assisted Companies.													
Standard gauge—													
Delhi-Umballa-Kalka	132	161	21,692	135	161	21,317	132	9,27,515	10,41,611	1,14,096	...		
Tárkasur	252	22	7,222	328	22	7,014	319	2,39,596	2,34,173	...	5,423		
Metro gauge—													
Rohilkund and Kumaon (Company's section)	118	67	3,885	58	67	8,808	131	3,59,887	3,86,066	26,179	...		
Dibru-Sadiya	123	78	8,811	113	78	9,153	117	4,21,211	4,36,755	15,544	...		
TOTAL	135	328	41,610	127	328	46,292	141	19,48,209	20,98,605	1,50,396	...		
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	151	333	54,604	164	333	58,918	177	22,16,093	22,56,169	40,073	...		
The Gaekwar's Petlad	96	13	1,914	147	13	920	71	53,352	50,807	...	2,545		
Rájpura-Bhátinda	92	108	12,176	113	108	9,556	88	4,41,510	5,16,246	74,730	...		
Metro gauge—													
Southern Mahratta (Mysore section) (h)	94	331	34,559	104	362	28,327	78	12,61,670	14,59,135	1,97,465	...		
The Gaekwar's Mehsana	59	93	7,206	78	93	7,430	80	2,37,751	2,75,853	52,102	...		
Kolhapur	67	29	3,373	116	29	1,148	40	81,181	93,603	12,422	...		
Special gauge—													
The Gaekwar's Dabhoi	68	72	5,409	75	72	4,630	64	2,05,595	2,00,977	...	4,618		
TOTAL	107	979	1,19,301	122	1,010	1,10,929	109	44,83,158	48,52,790	3,60,632	...		
Lines owned and worked by native states.													
Metro gauge—													
Bhavnagar-Gondal-Junágarh-Porbandar	102	334	47,904	143	334	38,873	116	13,89,776	16,75,115	2,85,139	...		
Jetalsar-Rájkot . . . . .	...	...	...	...	40	2,833	62	...	(i) 1,15,774	1,15,774	...	
Jodhpur-Bickaneer	60	291	19,773	68	364	27,800	76	7,69,827	7,75,016	5,119	...		
Special gauge—													
Morvi	65	94	7,824	83	94	7,002	74	2,68,153	2,76,480	8,327	...		
TOTAL	80	719	75,501	105	838	76,508	91	24,27,756	28,42,385	4,14,629	...		
GRAND TOTAL	251	17,746	50,35,456	284	18,357	55,15,558	300	18,99,25,983	19,84,38,970	85,12,987	...		

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Total receipts from 8th November 1893 to 3rd February 1894.

(e) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(f) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(g) Includes the Wardha Coal, Dhond-Manmad, Khámgaon, and Amráoti railways.

(h) Includes the Mysore-Nanjangúd and the Bangalore-Mysore frontier sections.

(i) Total receipts from 12th April 1893 to 3rd February 1894.

CALCUTTA,

The 16th February 1894.

F. B. HEBBERT,

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first ten months of the official year 1893-94, and of the twenty-two preceding years.
(IN THOUSANDS OF RUPEES.)

FOR THE TEN MONTHS, APRIL TO JANUARY.																										
YEAR.	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.				YEAR.	
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Revenue.	Report Revenue.		Total Revenue.
1871-72	8,81	61,03	20,53	90,42	5,40	39,86	3,69	48,95	1,01	1,11	1,72	3,84	3,14	10,40	11,51	25,05	1,32	3,56	13,64	18,52	19,68	1,15,96	1,35,64	51,14	1,86,78	1871-72
1872-73	9,05	57,90	22,76	90,61	4,65	37,28	2,98	44,91	89	1,04	1,73	3,66	3,23	10,13	9,25	22,61	2,51	4,21	23,24	29,96	21,23	1,10,56	1,31,79	59,96	1,91,75	1872-73
1873-74	8,86	56,58	18,46	83,90	5,39	39,74	3,13	48,26	1,11	85	1,02	2,98	3,20	11,79	11,47	26,46	2,70	4,05	18,25	25,00	21,26	1,13,01	1,34,27	52,33	1,86,60	1873-74
1874-75	9,76	65,37	15,03	90,16	5,63	40,48	3,68	49,79	95	76	1,25	2,96	3,10	11,38	11,09	23,57	3,12	5,74	11,68	20,54	22,56	1,23,73	1,46,29	42,73	1,89,02	1874-75
1875-76	10,49	62,56	15,89	88,94	5,92	36,48	4,01	46,41	1,13	90	1,08	3,11	3,65	11,58	9,40	24,63	3,12	4,21	20,07	27,40	24,31	1,15,73	1,40,04	59,45	1,90,49	1875-76
1876-77	10,84	54,88	15,17	80,89	6,93	35,18	94	43,05	1,23	65	25	2,13	4,49	10,10	5,88	20,47	3,47	4,43	15,25	23,15	26,96	1,05,24	1,32,20	37,49	1,69,69	1876-77
1877-78	12,12	68,56	16,89	97,57	7,19	41,50	99	49,68	1,61	79	40	2,80	4,75	7,87	1,85	14,47	4,10	5,22	12,01	21,33	29,77	1,23,94	1,53,71	32,14	1,85,85	1877-78
1878-79	10,99	55,12	16,48	82,59	7,20	38,47	1,88	47,55	1,60	52	23	2,35	4,62	7,98	3,80	16,40	5,51	5,78	16,09	27,38	29,92	1,07,87	1,37,79	38,48	1,76,27	1878-79
1879-80	10,33	50,89	11,32	72,54	7,98	33,47	1,90	43,35	2,64	62	25	3,51	4,28	7,71	6,43	18,48	5,71	5,73	18,99	39,43	30,94	98,42	1,29,36	38,89	1,68,25	1879-80
1880-81	10,80	50,57	12,41	73,87	7,24	46,61	2,07	55,92	4,10	1,06	21	5,37	4,39	8,86	6,38	19,63	3,98	6,81	22,70	33,49	30,60	1,13,91	1,44,51	43,77	1,88,28	1880-81
1881-82	10,88	45,03	14,51	70,42	8,41	40,14	1,53	50,08	3,17	1,09	32	4,33	4,18	8,20	3,95	16,33	5,89	6,73	26,24	38,86	32,53	1,01,19	1,33,72	46,55	1,80,27	1881-82
1882-83	11,82	14	15,42	27,38	8,49	-1,01	1,53	9,01	2,87	4	49	3,40	4,46	4	3,14	7,64	6,54	7	31,09	37,70	34,18	-72	33,46	51,67	85,13	1882-83
1883-84	12,03	24	15,79	28,06	8,96	45	1,30	10,74	3,08	4	46	3,58	4,19	7	4,63	8,89	6,43	12	23,96	30,51	34,69	95	35,64	46,14	81,78	1883-84
1884-85	10,48	29	11,48	22,25	9,03	39	1,66	11,08	3,28	5	50	3,83	4,02	6	4,12	8,20	6,39	5	16,71	23,15	33,20	84	34,04	34,47	68,51	1884-85
1885-86	11,17	26	13,28	24,71	9,89	48	1,08	11,45	3,57	6	76	4,39	4,20	10	3,06	7,36	5,26	6	26,33	31,65	34,09	96	35,05	44,51	79,56	1885-86
1886-87	11,52	30	10,89	22,80	10,23	46	1,36	12,05	4,44	9	80	5,33	5,41	17	4,31	9,89	8,13	13	23,36	31,62	39,73	1,24	40,97	40,72	81,69	1886-87
1887-88	10,72	43	14,31	25,46	11,96	47	1,74	14,17	4,02	6	68	4,76	8,37	9	3,75	12,21	7,53	2	24,11	31,66	42,60	1,07	43,67	44,59	88,26	1887-88
1888-89	12,40	5,37	13,32	31,09	12,42	3,28	1,35	17,05	4,62	68	42	5,72	8,83	87	4,28	13,98	7,35	78	16,38	24,51	45,62	10,98	56,60	35,75	92,35	1888-89
1889-90	11,98	7,77	11,10	30,85	13,17	2,90	1,73	17,80	4,72	57	55	5,84	8,58	73	5,44	14,75	6,98	1,87	27,36	36,21	45,43	13,84	59,27	45,18	1,05,45	1889-90
1890-91	13,71	7,81	15,34	36,86	14,65	3,79	1,43	19,87	5,25	1,00	67	6,92	9,42	93	3,81	14,16	7,29	40	39,15	46,84	50,32	13,93	64,25	60,40	1,24,65	1890-91
1891-92	13,03	9,05	15,62	37,70	14,18	3,87	1,23	19,28	5,12	85	61	6,58	8,45	91	2,97	12,33	7,15	77	32,82	40,74	47,93	15,45	63,38	53,25	1,16,63	1891-92
1892-93	14,04	9,46	13,74	37,24	14,40	4,40	1,91	20,71	4,73	87	65	6,25	8,54	55	3,45	12,54	7,74	79	24,01	32,54	49,45	16,07	65,52	43,76	1,09,28	1892-93
1893-94	13,54	10,64	13,11	37,29	15,01	6,02	1,65	22,68	4,51	81	48	5,80	8,05	1,15	4,08	13,28	6,83	38	24,97	32,18	47,94	19,00	66,94	44,29	1,11,23	1893-94

* The amount refunded was greater than the duty collected.

FINANCE AND COMMERCE DEPARTMENT
(Statistical Branch),
Calcutta, 15th February 1894.

J. F. FINLAY,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

**WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR
ENDING 31st DECEMBER 1893, COMPARED WITH THE WAGES IN THE
CORRESPONDING PERIOD OF THE PRECEDING YEAR.**

DISTRICTS.	AVERAGE WAGES PER MONTH.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter or Blacksmith.	
	1892.	1893.	1892.	1893.	1892.	1893.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Burma—						
<i>Tenasserim—</i>						
Mergui	15 0 0	15 0 0	15 0 0	15 0 0	30 0 0	30 0 0
Tavoy	10 0 0	12 0 0	14 0 0	15 0 0	30 0 0	35 0 0
Moulmein and Amherst	25 0 0	22 8 0	12 0 0	12 0 0	25 0 0	12 0 0
<i>Pegu (deltaic)—</i>						
Pegu	12 8 0	12 8 0	10 0 0	10 0 0	15 0 0	15 0 0
Rangoon	12-0 to 14-0	15 0 0	10-0 to 12-0	12 0 0	30-0 to 45-0	25-0 to 30-0
Thongwa	30 0 0	12 0 0	15 0 0	12 0 0	30 0 0	30 0 0
Bassein	15 0 0	15 0 0	14 0 0	14 0 0	25 0 0	25 0 0
<i>Pegu (inland)—</i>						
Shwegyin	15 0 0	15-0 to 20-0	14 0 0	12-0 to 15-0	30-0 to 60-0	20-0 to 25-0
Tharrawaddy	20-0 to 30-0	15-0 „ 20-0	12-0 to 15-0	12-0 „ 15-0	30-0 „ 45-0	30-0 „ 45-0
Henzada	15 0 0	15 0 0	12 0 0	12 0 0	22 0 0	22 0 0
Frome	16 0 0	16 0 0	15 0 0	15 0 0	30 0 0	30 0 0
Toungoo	14 0 0	14 0 0	14 0 0	14 0 0	30 0 0	30 0 0
Thayetmyo	15 0 0	15 0 0	12 0 0	12 0 0	30 0 0	30 0 0
<i>Upper Burma—</i>						
Mandalay	11 0 0	12 0 0	16 0 0	15 0 0	18 0 0	20-0 to 24-0
Bamo	15 0 0	15 0 0	20 0 0	20 0 0	30-0 to 45-0	30-0 „ 45-0
Pakokku	16 0 0	15 0 0	15 0 0	15 0 0	32 0 0	22 8 0
Meiktila	10 0 0	10 0 0	15 0 0	15 0 0	21 0 0	21 0 0
<i>Arrakan—</i>						
Sandoway	15 0 0	15 0 0	10 0 0	10 0 0	30 0 0	30 0 0
Kyaukpyu	10 0 0	5-0 to 6-0	14 0 0	10 0 0	25 0 0	30 0 0
Akyab	15-0 to 20-0	15 0 „ 18-0	10-0 to 12-0	10-0 to 12-0	15-0 to 20-0	15-0 to 20-0
Assam—						
<i>Surma—</i>						
Sylhet	7 0 0	7 0 0	7-0 to 8-0	7-0 to 8-0	13-0 to 30-0	13-0 to 30-0
Cachar	7 8 0	6-0 to 7-0	7 0 0	7-0 „ 8-0	14-0 „ 15-0	15-0 „ 20-0
Khasi and Jaintia Hills	7-0 to 15-0	7-0 „ 12-0	8-0 to 12-0	8-0 „ 12-0	10-0 „ 30-0	10-0 „ 30-0
Garo Hills	5-10 „ 7-8	6-0 „ 8-0	7-8 „ 12-0	10-0 „ 12-0	20-0 „ 40-0	20-0 „ 40-0
<i>Brahmaputra—</i>						
Goálpára	7-0 to 9-0	7-0 to 9-0	8-0 to 10-0	8-0 to 10-0	15-0 to 30-0	15-0 to 30-0
Kámrúp	7-0 „ 8-0	9-0 „ 12-0	8-0 „ 12-0	9-0 „ 12-0	20-0 „ 50-0	20-0 „ 50-0
Darrang	5-0 „ 12-0	5-0 „ 10-0	8-0 „ 10-0	8-0 „ 10-0	6-0 „ 40-0	6-0 „ 30-0
Nowgong	7-0 „ 9-0	7-0 „ 9-0	9-0 „ 10-0	8-0 „ 10-0	10-0 „ 30-0	10-0 „ 30-0
Sibságar	5-0 „ 12-0	8-0 „ 12-0	8-0 „ 15-0	8-0 „ 12-0	15-0 „ 80-0	15-0 „ 40-0
Lakhimpur	8-0 „ 10-0	8-0 „ 10-0	9-0 „ 12-0	10-0 „ 15-0	15-0 „ 50-0	15-0 „ 60-0
Bengal—						
<i>Eastern hill tracts—</i>						
Chittagong Hill Tracts	12 0 0	10-0 to 12-0	12 0 0	...	20 0 0	15-0 to 22-0
Hill Tippera	*	*	*	*	*	*
Nágá Hills	15-0 to 22-8	15-0 to 26-4	10-0 to 16-0	16-0 to 18-0	20-0 to 35-0	23-0 to 45-0

* Not stated.

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1893, COMPARED WITH THE WAGES IN THE CORRESPONDING PERIOD OF THE PRECEDING YEAR—continued.

DISTRICTS.	AVERAGE WAGES PER MONTH.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter or Blacksmith.	
	1892.	1893.	1892.	1893.	1892.	1893.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Bengal—contd.						
<i>Eastern—</i>						
Backergunge	6 0 0	4 0 0	7 0 0	6 0 0	13 8 0	10-0 to 15-0
Noakhali	6-0 to 10-0	6-0 to 10-0	5-0 to 8-0	5-0 to 8-0	8-0 to 15-0	8-0 " 20-0
Chittagong	9 0 0	11 0 0	7 8 0	8 0 0	12-0 " 14-0	7-0 " 20-0
Tippera	7-8 to 10-0	7-0 to 10-0	6-0 to 8-0	6-0 to 8-0	7-8 " 15-0	7-0 " 15-0
Dacca	6-0 " 7-0	8-0 " 10-0	6-0 " 7-0	8-0 " 10-0	8-0 " 20-0	10-0 " 22-0
Mymensingh	7-0 " 10-0	7 8 0	6-0 " 7-0	8 0 0	12-0 " 25-0	10-0 " 15-0
<i>Deltaic—</i>						
Khulna	7-8 to 9-6	7-8 to 9-6	7-0 to 9-0	7-0 to 9-0	10-0 to 30-0	10-0 to 30-0
24-Parganas	9-0 " 10-0	9-0 " 10-0	6-0 " 7-0	6-0 " 7-0	15-0 " 20-0	15-0 " 20-0
Midnapore	7 0 0	7 8 0	5 0 0	5 0 0	7-8 " 12-0	9-6 " 13-0
Howrah	9 6 0	9 0 0	7 0 0	7 0 0	12-0 " 20-0	12-0 " 20-0
Calcutta . . . . .	...	...	6 0 0	8 0 0	15 0 0	15-0 " 16-0
Hooghly	7 8 0	7 8 0	6-0 to 7-0	6-0 to 7-0	8-0 to 30-0	8-0 " 30-0
Nadia (Krishnagar)	7 8 0	7 8 0	6 0 0	6 0 0	7-8 " 15-0	7-8 " 15-0
Jessore	7 8 0	7 8 0	6 0 0	6 0 0	10-0 " 20-0	10-0 " 20-0
Faridpur	10 0 0	5-0 to 7-8	6-0 to 9-0	6-0 to 8-0	15-0 " 30-0	8-0 " 16-0
<i>Central—</i>						
Bankura	6-0 to 7-8	5-0 to 6-8	4-0 to 6-0	4-0 to 6-0	10-0 to 15-0	10-0 to 15-0
Burdwan	7 0 0	7 0 0	6 0 0	6 0 0	11-0 " 15-0	11-0 " 15-0
Birbhum	6-0 to 7-8	6-0 to 7-8	4-0 to 6-0	4-0 to 6-0	7-8 " 12-0	7-8 " 12-0
Murshidabad	3 12 0	3 12 0	4-0 " 5-0	4-0 " 5-0	8-0 " 20-0	8-0 " 20-0
Sonhal Parganas	3-12 to 4-0	4-0 to 5-0	5 0 0	5 0 0	7-8 " 15-0	7-8 " 18-12
Pabna	5-0 " 6-8	5-0 " 7-0	6-0 to 8-0	6-0 to 8-0	7-0 " 20-0	7-0 " 20-0
Bogra	7 8 0	7 8 0	5-0 " 7-0	5-0 " 7-0	10-0 " 20-0	10-0 " 20-0
Rajshahi	5-0 to 7-0	5-0 to 7-0	5-0 " 6-0	5-0 " 6-0	7-8 " 16-0	10-0 " 16-0
Malda	7 8 0	7 8 0	5 0 0	5 0 0	8-0 " 12-0	8-0 " 15-0
<i>Northern—</i>						
Rangpur	6-0 to 7-8	7 0 0	6-0 to 10-0	6-0 to 8-0	15-0 to 30-0	15-0 to 30-0
Dirajpur	7 8 0	7 8 0	6-0 " 8-0	6-0 " 8-0	7-8 " 15-0	10-0 " 15-0
Jalpaiguri	7 8 0	7 8 0	9 0 0	8 0 0	15-0 " 20-0	12-0 " 20-0
Darjeeling	7 0 0	7 0 0	8-0 to 10-0	8-0 to 10-0	15-0 " 30-0	15-0 " 30-0
<i>Orissa—</i>						
Puri	4 0 0	5 0 0	5 0 0	5 0 0	9-0 to 10-0	8-0 to 10-0
Cuttack	5 10 0	5 10 0	5 0 0	5 0 0	7-8 " 9-6	7-8 " 9-6
Balasore	4-0 to 5-0	4-0 to 5-0	4-0 to 6-0	4-0 to 6-0	7-0 " 10-0	8-0 " 15-0
<i>Chota-Nagpur—</i>						
Singhbhum	4 0 0	4 0 0	6 0 0	6 0 0	12 0 0	15 0 0
Manbhum	5 2 6	4-11 to 5-10	6 0 0	5-0 to 6-0	10-5 to 18-12	11-4 to 22-8
Lohardaga	3-12 to 4-11	3 12 0	6 0 0	4-0 " 5-0	5-10 " 11-4	5-10 " 9-6
Palámau	3 0 0	3 12 0	4 0 0	3-0 " 5-0	7 8 0	7-8 " 9-6
Hazáribágh	4 4 0	5 0 0	5 0 0	6-0 " 7-0	7 8 0	6-8 " 7-8
<i>Bihár, south—</i>						
Monghyr	2 12 0	2-12 to 4-11	2 0 0	2-0 to 4-0	3-0 to 15-0	6-0 to 8-0
Gaya	3-0 to 4-0	3-8 " 5-10	3-0 to 5-0	4-0 " 5-0	5-8 " 8-0	5-10 " 14-0
Patna	4-0 " 5-0	4-0 " 5-0	4-8 " 5-0	4-8 " 5-0	7-0 " 8-0	6-0 " 7-0
Shahabad	4-0 " 5-0	4-0 " 5-4	4-0 " 6-0	4-0 " 6-0	3-0 " 10-8	3-0 " 10-4
<i>Bihár, north—</i>						
Purnea	4-11 to 5-10	4-11 to 5-10	4-0 to 6-0	4-0 to 6-0	8-0 to 14-0	8-0 to 15-0
Bhágálpur	4-0 " 5-0	4-11 " 5-10	4 0 0	4-0 " 5-0	8-0 " 10-0	7-8 " 15-0
Darbhanga	3 12 0	2 12 0	3-0 to 4-0	4-0 " 5-0	4-8 " 9-6	5-10 " 7-8
Muzaffarpur	3-12 to 5-10	3-12 to 5-10	3-0 " 4-0	3-0 " 4-0	5-10 " 9-6	5-10 " 9-6
Saran	3-12 " 7-8	3-12 " 5-10	4-0 " 7-0	4-0 " 7-0	5-10 " 10-0	5-10 " 10-0
Champaran	3-12 " 4-0	4 0 0	4-0 " 6-0	4 0 0	5-0 " 8-0	8-0 " 9-0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1893, COMPARED WITH THE WAGES IN THE CORRESPONDING PERIOD OF THE PRECEDING YEAR—continued.

DISTRICTS.	AVERAGE WAGES PER MONTH.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter or Blacksmith.	
	1892.	1893.	1892.	1893.	1892.	1893.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
N.-W. Provinces—						
<i>Eastern—</i>						
Mirzapur	4 0 0	4 0 0	5 0 0	5 0 0	8 0 0	8 0 0
Benares	4 0 0	4 0 0	4 8 0	4 8 0	8 11 0	8 11 0
Ghazipur	3 0 0	3 0 0	5 0 0	5 0 0	7 8 0	7 8 0
Jaunpur	3 8 0	3 8 0	5 0 0	5 0 0	7 8 0	7 8 0
Allahabad	4 8 0	4 8 0	5 0 0	5 0 0	12 8 0	12 8 0
<i>Central—</i>						
Banda	2-4 to 4-0	2-0 to 3-0	5 0 0	4-0 to 5-0	7-8 to 9-6	8-0 to 10-0
Fatehpur	2 8 0	2 8 0	3-8 to 4-0	3-8 „ 4-0	5-10 „ 7-8	5-10 „ 7-8
Hamirpur	3 0 0	3 0 0	4 0 0	4 0 0	8 0 0	8 0 0
Jalaun	3-0 to 4-0	3-0 to 4-0	4-0 to 6-0	4-0 to 6-0	8 0 0	8 0 0
Cawnpore	3 0 0	4-0 & 5-0	5-0 & 6-0	5-0 & 6-0	7-8 & 9-6	7-8 & 9-6
Etawah	4 4 0	4 4 0	5 0 0	5 0 0	9 8 0	9 8 0
Farukhabad	5 0 0	5 0 0	5 0 0	5 0 0	10 0 0	10 0 0
Mainpuri	4-0 & 5-0	4-0 & 5-0	4-0 to 6-0	4-0 to 6-0	8-0 to 12-0	8-0 to 12-0
Etah	3-8 to 5-0	4-0 „ 5-0	4-0 & 5-0	4-0 & 5-0	8-0 „ 12-0	8-0 „ 12-0
<i>Western—</i>						
Jhansi	3-0 & 3-8	3-0 & 3-8	5-0 & 6-0	5-0 & 6-0	10-0 & 12-0	10-0 & 12-0
Agra	4-0 „ 5-0	4-0 „ 5-0	4-0 „ 5-0	4-0 „ 5-0	10-0 „ 11-0	10-0 „ 11-0
Muttra	4 11 0	4 11 0	5 0 0	5 0 0	9 4 0	9 4 0
Aligarh	3-12 & 4-0	5 0 0	4-0 & 5-0	4-0 & 5-0	8-0 to 10-0	10 0 0
Bulandshahr	3-0 „ 4-0	4-0 & 5-0	4-0 „ 5-0	4-0 „ 5-0	8-0 & 10-0	8-0 & 10-0
<i>Sub-montane—</i>						
Ballia	3 12 0	3 12 0	4 0 0	4 0 0	7 8 0	7-8 to 8-0
Azamgarh	3 12 0	3 12 0	5 10 0	5 10 0	7 8 0	7 8 0
Gorakhpur	3 12 0	3 12 0	4-0 & 5-0	4-0 & 5-0	7-8 to 9-12	7-8 to 9-12
Basti	1-14 to 3-14	3 12 0	4-0 „ 5-0	4-0 „ 5-0	8-0 „ 12-0	8-0 „ 12-0
Sháhjahánpur	2-0 & 3-0	2-0 & 3-0	3-8 to 6-0	3-8 to 6-0	7-0 „ 10-0	7-0 „ 10-0
Budaun	3 0 0	3 0 0	4 0 0	4 0 0	8 0 0	7 8 0
Pilibhit	4 0 0	4 0 0	4 8 0	4 8 0	10 0 0	10 0 0
Bareilly	3 12 0	3 12 0	4 0 0	4 0 0	7 8 0	7 8 0
Moradabad	3 8 0	4 0 0	4-0 & 5-0	5 4 0	7 8 0	10 0 0
Naini Tal	5 0 0	5 0 0	6 0 0	6 0 0	10 0 0	10 0 0
Almora	4-0 to 8-0	4-0 to 8-0	5-0 & 6-0	5-0 & 6-0	10-0 to 12-0	10-0 to 12-0
Bijnor	3 12 0	3 12 0	5 0 0	5 0 0	7 8 0	7 8 0
Muzaffarnagar	4 0 0	5 0 0	4-0 & 5-0	4-0 & 5-0	10-0 to 12-0	12-0 to 14-0
Meerut	5-0 & 6-0	5-0 & 6-0	5-0 „ 6-0	5-0 „ 6-0	12-0 & 15-0	10-0 & 12-0
Saháranpur	5 0 0	5 0 0	5 0 0	5 0 0	10 0 0	10 0 0
Dehra-Dun	4 0 0	6-0 to 7-0	5 0 0	5-0 to 6-0	10 0 0	12-0 to 15-0
Garhwál	5 10 0	5 10 0	5 0 0	5-0 „ 6-0	10-0 to 15-0	10-0 „ 15-0
Oudh—						
<i>Southern—</i>						
Partabgarh	3 0 0	3 0 0	4 0 0	4 0 0	6-0 to 6-8	6-0 to 6-8
Sultanpur	3 12 0	3 12 0	5 0 0	5 0 0	7 8 0	7 8 0
Rae-Bareilly	3-8 & 4-0	3-8 & 4-0	4-0 & 4-8	4-0 & 4-8	7-0 & 8-0	7-0 & 8-0
Unao	3 12 0	4 0 0	5 0 0	4 7 0	0-4 to 11-4	10 5 0
Lucknow	3 0 0	4 0 0	4 0 0	4 8 0	10-0 „ 11-8	11-4 to 15-0
Hardoi	4 0 0	4 0 0	4 0 0	4 0 0	8 0 0	8 0 0
<i>Northern—</i>						
Fyzabad	1-14 to 3-12	1-14 to 3-12	4 0 0	4 0 0	7-8 to 9-6	7-8 to 9-6
Barabanki	4 0 0	4 0 0	4 0 0	4 0 0	8 0 0	8 0 0
Gonda	3 0 0	3 0 0	3 8 0	3 8 0	8 0 0	8 0 0
Bahraich	3 0 0	3 0 0	4-0 & 5-0	4-0 & 5-0	10 0 0	10 0 0
Sitapur	4 0 0	4 0 0	4 0 0	4 0 0	8 0 0	8 0 0
Kheri	3 12 0	4 0 0	4 8 0	5 0 0	8-0 to 8-8	9 6 0
Rajputana—						
<i>Eastern—</i>						
Partabgarh	7 8 0	7 8 0	5 10 0	5 10 0	15-0 to 16-14	15-0 to 16-14
Bánswara	5 0 0	5 0 0	5 0 0	5 0 0	11-4 „ 18-12	11-4 „ 18-12
Meywar (Oodeypore)	4-0 to 6-0	4-0 to 6-0	5-8 to 7-0	5-8 to 7-0	25-0 „ 35-0	25-0 „ 35-0
Sirohee	5 8 0	5-0 & 6-0	4 8 0	4-0 & 5-0	10 0 0	10 0 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1893, COMPARED WITH THE WAGES IN THE CORRESPONDING PERIOD OF THE PRECEDING YEAR—continued.

DISTRICTS.	AVERAGE WAGES PER MONTH.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter or Blacksmith.	
	1892.	1893.	1892.	1893.	1892.	1893.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Rajputana—contd.						
<i>Eastern—contd.</i>						
Erinpura	12 0 0	6 0 0	6 0 0	6 0 0	12 0 0	12 0 0
Ajmere	5-0 to 8-0	5 0 0	5-0 to 8-0	5-0 to 8-0	7-8 to 15-0	7-8 to 15-0
Abu	7 0 0	7 0 0	6 0 0	6 5 0	18 0 0	18 12 0
Kishengarh	4-0 to 5-0	4-0 to 5 0	5-0 to 7-0	5-0 to 7-0	4-8 to 15-12	4-8 to 15-12
Boondee	5 10 0	3 12 0	5 10 0	2 13 0	7-8 " 15-0	7-8 " 15-0
Kotah	4 0 0	4 0 0	4 0 0	4 0 0	7-8 " 8-0	7-8 " 8-0
Jhallawar	4-0 to 5-0	4-0 to 5 0	4-0 to 7-0	4-0 to 7-0	5-0 " 30-0	5-0 " 30-0
Tonk	5 10 0	3 12 0	5 10 0	2 13 0	7-8 " 15-0	7-8 " 15-0
Jeypore	2-0 to 3-0	2-0 to 3-0	3-8 to 6-0	3-8 to 6-0	7-8 " 10-5	8-0 " 10-5
Kerowlee	2 8 0	4 0 0	...	...	6-0 " 8-0	6-0 " 8-0
Dholpur	1-14 to 4-11	1-14 to 4-11	...	...	5-10 " 20-0	5-10 " 20-0
Bhurlpore	1-8 " 3-0	1-8 " 3-0	...	...	4-0 " 17-0	4-0 " 17-0
Ulwur	4-0 " 5-0	4-0 " 5-0	3-0 to 6-0	3-0 to 6-0	6-0 " 15-0	6-0 " 15-0
Deoli Cantonment	3-12 " 5-10	3-12 " 5-10	3-12 " 5-10	3-12 " 5-10	7-8 " 9-6	7-8 " 9-6
Nusseerabad Cantonment	6-0 " 7-0	7 8 0	6-0 " 9-0	6-0 " 9-0	10-0 " 15-0	10-0 " 15-0
Hilly Tracts of Meywar	5 4 0	5 4 0	4 9 0	4 9 0	9-6 " 15-0	9-6 " 15-0
Bálmér	5 8 0	5 10 0	...	...	9 8 0	9 6 0
Anádra	7 0 0	7 0 0	6 0 0	6 5 0	...	...
Shahpoora	5 10 0	3 12 0	5 10 0	2 13 0	7-8 to 15-0	7-8 to 15-0
<i>Western—</i>						
Jodhpore	9 6 0	6 12 6	6 9 0	5 13 0	11 4 0	14 8 6
Jeysulmere	8 0 0	11 0 0	5 0 0	5 0 0	15 0 0	15 0 0
Bickaneer	3 9 6	4 11 0	3 0 9	4 3 6	6-9 to 9-8-6	9-6 to 13-2
Central India—						
Indore	5 8 0	5 0 0	7 0 0	7 0 0	15 0 0	15 0 0
Nimach Cantonment	5 10 0	5 10 0	7 0 0	7 0 0	12-0 to 13-0	12-0 to 13-0
Goona	4-0 to 5-0	4-0 to 5-0	4-0 to 5-0	4-0 to 5-0	12-9 " 15-0	12-0 " 15-0
Gwalior	5 10 0	5 10 0	6 0 0	6 0 0	11-4 " 15-0	16-4 " 15-0
Panjab—						
<i>Southern—</i>						
Hissar	6 0 0	6 0 0	5 0 0	5 0 0	10 0 0	10 0 0
Ferozepore	5 0 0	6 0 0	5 8 0	6 0 0	22 8 0	15 0 0
Montgomery	8 0 0	8 0 0	6 0 0	6 0 0	14 0 0	14 0 0
<i>Central—</i>						
Gurgáon	5 8 0	5 8 0	6 8 0	6 8 0	12 8 0	13 8 0
Delhi	5 10 0	5 10 0	5 10 0	5 10 0	12 3 0	12 3 0
Rohtak	6 0 0	6 0 0	6 0 0	6 0 0	9 5 4	9 5 0
Karnál	7 8 0	7 8 0	5 8 0	7 0 0	15 0 0	15 0 0
Lahore	5 0 0	5 0 0	6 0 0	6 0 0	15 0 0	15 0 0
<i>Sub-montane—</i>						
Umballa	7 8 0	7 8 0	5 0 0	5 0 0	12 0 0	12 0 0
Ludhiána	7 0 0	5 8 0	5 0 0	5 8 0	16 0 0	11 6 0
Jullundur	5 0 0	5 0 0	6 0 0	6 0 0	10 0 0	10 0 0
Hoshiárpur	5 0 0	5 0 0	6 0 0	6 0 0	10 0 0	10 0 0
Gurdáspur	5 10 0	5 10 0	6 0 0	6 0 0	15 0 0	15 0 0
Amritsar	7 0 0	7 0 0	5 8 0	5 8 0	14 8 0	14 8 0
<i>Hills—</i>						
Simla	6 2 0	6 9 0	6 0 0	6 2 0	12 0 0	13 10 0
Kángra	7 8 0	7 8 0	5 10 0	5 10 0	15 0 0	15 0 0
<i>North-Western—</i>						
Siálkot	6 0 0	6 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Gujránwála	5 8 0	5 8 0	5 8 0	5 8 0	13 8 0	13 8 0
Gujrát	4 0 0	4 0 0	5 0 0	5 0 0	10 5 0	10 8 0
Jhelum	5 10 0	5 10 0	6 0 0	6 0 0	15 0 0	15 0 0
Ráwalpindi	6 0 0	7 0 0	6 9 0	6 9 0	22 8 0	22 8 0
Hazára	7 0 0	7 0 0	7 8 0	7 8 0	22 8 0	22 8 0
Pesháwar	6 8 0	5 8 0	7 8 0	7 0 0	20 0 0	20 8 0
Kohát	7 0 0	7 0 0	6 0 0	7 8 0	23 0 0	22 0 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1893, COMPARED WITH THE WAGES IN THE CORRESPONDING PERIOD OF THE PRECEDING YEAR—continued.

DISTRICTS.	AVERAGE WAGES PER MONTH.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter or Blacksmith.	
	1892.	1893.	1892.	1893.	1892.	1893.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Panjab—contd.						
<i>Western—</i>						
Sháhpur	3 8 0	3 8 0	6 0 0	6 0 0	13 0 0	13 0 0
Jhang	4 0 0	5 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Mooltan	9 0 0	9 0 0	7 0 0	7 0 0	17 8 0	18 0 0
Bannu	6 4 0	6 1 0	6 0 0	6 0 0	16 0 0	15 14 0
D. I. Khan	5 0 0	5 0 0	6 0 0	6 0 0	21 4 0	21 4 0
Muzaffargarh	5 8 0	4 9 0	7 0 0	7 0 0	20 8 0	16 3 0
D. G. Khan	4 0 0	4 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Sind and Baluchistan—						
Karáchi	15 0 0	10-0 to 18-0	12 0 0	10-0 to 15-0	30 0 0	20-0 to 40-0
Hyderabad	15 0 0	10 0 0	10 0 0	10 0 0	31 0 0	31 0 0
Thar and Párkar (Umarkot)	10 0 0	10 0 0	8 0 0	8 0 0	25-0 to 30-0	20 0 0
Sukkur (Shikarpur)	8 0 0	8 0 0	8 0 0	9 0 0	30 0 „ 35-0	30 0 0
Upper Sind Frontier	8 0 0	8 0 0	8 0 0	8-0 to 9-0	28-8 „ 30-0	22-8 to 30-0
Quetta	15 0 0	15 0 0	12 0 0	10-0 „ 15-0	30-0 „ 40-0	30-0 „ 45-0
Bombay—						
<i>Konkan—</i>						
Karwar (Canara)	8 7 0	8 7 0	10 0 0	10 0 0	18-12 to 22-8	18-12 to 22-8
Ratnágiri	6 1 6	7 3 0	7 15 6	8 3 7	12-3 „ 15-0	10-3-6 „ 15-5-4
Alibág (Colába)	5 10 0	5 10 0	10 0 0	10 0 0	22 8 0	22 8 0
Bombay	11 0 0	11 0 0	9 8 0	9 8 0	27-8 to 42-0	27-8 to 42-0
Tanna	11 0 0	11 0 0	9 0 0	9 0 0	22 8 0	22 8 0
<i>Deccan—</i>						
Dharwar	8 0 0	8 0 0	9 0 0	8 0 0	19-6 to 23-4	17-0 to 19-0
Belgaum	6 10 8	6 13 7	8 9 4	8 11 8	15 1 4	15 9 4
Sátara	5 10 0	6 9 0	6 0 0	8 0 0	15-0 to 16-14	15-0 to 18-12
Sholapur	7 0 0	7 0 0	9 0 0	9 0 0	20-0 „ 25-0	20-0 „ 25-0
Bijápur	6 0 0	6 8 0	7 0 0	7 0 0	18-12 „ 30-0	18-12 „ 22-8
Poona	7 8 0	7-8 to 9-6	10 0 0	6-0 to 9-0	18-12 „ 22-8	15-0 „ 30-0
<i>Khandesh—</i>						
Ahmadnagar	7-0 to 8-0	7 8 0	8-0 to 10-0	8-0 to 10-0	20-0 to 22-0	18-12 to 22-8
Násik	9 0 0	9 0 0	9 0 0	9 0 0	15-0 „ 30-0	15-0 „ 30-0
Khandesh (Dhulia)	6 0 0	8 7 0	9 0 0	9 0 0	12-0 „ 15-0	22-8 „ 30-0
<i>Guzerat—</i>						
Surat	6-0 to 8-0	6-0 to 9-0	8-0 to 10-0	8-0 to 10-0	15-0 to 25-0	15-0 to 25-0
Broach	6 8 0	7 8 0	8 0 0	7 8 0	10-0 „ 30-0	15-0 „ 30-0
Kaira	5 10 0	3 12 0	9 0 0	9 0 0	11-4 „ 22-8	9-6 „ 15-0
Baroda (Camp)	7 8 0	7 8 0	7 0 0	7 0 0	18-12 „ 22-8	18-12 „ 22-8
Ahmadabad	6 0 0	6 0 0	7 0 0	7 8 0	18 12 0	18 12 0
Panch Máhals (Godhra)	5 0 0	5 0 0	7 0 0	7 0 0	15-0 to 19-0	15-0 to 19-0
Deesa Cantonment	5 13 0	5 13 0	8 0 0	8 0 0	19 6 0	19 6 0
<i>Kattywar—</i>						
Rájkot	10 0 0	10 0 0	8 0 0	8 0 0	15-0 to 22-8	15-0 to 22-8
Central Provinces—						
<i>Western—</i>						
Nimar	6 0 0	6 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Khandwa-Asirgarh Cantonment	6 0 0	6 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Hoshangabad	6 0 0	6-0 to 8-0	6-0 to 7-0	6-0 to 7-0	12-0 to 30-0	12-0 to 30-0
Betúl	4 0 0	4 0 0	6 0 0	6 0 0	15-0 „ 20-0	15-0 „ 20-0
Chhildwára	5 0 0	5 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Nágpur	4 0 0	5 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Wardha	5 0 0	5 10 0	6 0 0	7 0 0	15 0 0	15 0 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1893, COMPARED WITH THE WAGES IN THE CORRESPONDING PERIOD OF THE PRECEDING YEAR—continued.

DISTRICTS.	AVERAGE WAGES PER MONTH.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter or Blacksmith.	
	1892.	1893.	1892.	1893.	1892.	1893.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Central Provinces—contd.						
<i>Central—</i>						
Narsinghpur	4 0 0	4 0 0	6 0 0	6 0 0	12-0 to 16-0	12-0 to 16-0
Saugor	5 0 0	4 8 0	6 0 0	5 0 0	10 0 0	9-8 „ 10-0
Damoh	5 0 0	4 11 0	6 0 0	6 0 0	13-0 to 14-0	11 4 0
Jubbulpore	3-0 to 4-0	3 8 0	4-0 to 6-0	5 0 0	10-0 „ 15-0	10-0 to 15-0
Baghalkhand (Sutna)	4 8 0	4 8 0	5 0 0	5 0 0	14 0 0	14 0 0
Mandla	4 0 0	4 0 0	6 0 0	6 0 0	10-0 to 12-0	10-0 to 12-0
Seoni	4 0 0	4 0 0	6 0 0	6 0 0	12 0 0	15 0 0
Báláphát	3 0 0	3 0 0	4 0 0	4-0 to 5-0	12 0 0	6-0 to 10-0
Bhandára	4 0 0	4 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Chánda	4 0 0	4 8 0	5 0 0	5 0 0	11-4 to 15-0	9-8 to 12-0
<i>Eastern—</i>						
Biláspur	4 0 0	6 0 0	7 0 0	8 0 0	16 0 0	15 0 0
Raipur	6-0 to 7-0	5 10 0	7-0 to 9-0	6-0 to 8-0	8-0 to 15-0	11-0 to 22-0
Sambalpur	2 12 4	2 12 4	7 0 0	7 0 0	12 0 0	12 0 0
Berar—						
Buldána	5 10 0	5 10 0	7 0 0	7 0 0	22 8 0	22 8 0
Básim	7 0 0	7 0 0	6 0 0	6 0 0	22 4 0	19 0 0
Akola	6 14 0	7 12 0	7 0 0	7 12 0	24 0 0	23 4 0
Ellichpur	7 0 0	6 12 0	8 7 0	7 11 0	20 0 0	18 10 0
Amráoti	6 0 0	6 0 0	6 0 0	6 0 0	18 10 0	18 3 0
Wún	6 0 0	5 0 0	7 0 0	6 0 0	15 0 0	15 0 0
Nizam's Territories—						
Secunderabad	5-0 to 7-0	5-0 to 7-0	5-0 to 7-0	5-0 to 7-0	13-0 to 30-0	13-0 to 30-0
Boláram . . . . .	...	...	5-2-1 to 6-13-6	5-2-1 to 6-13-6	9-15-1 „ 18-14-2	12-13 „ 25-10
Chadarghat	7-0 to 12-0	7 12 0	8 1 0	12 0 0	15 0 0	15 0 0
Madras—						
<i>Malabar Coast—</i>						
Malabar	7 5 8	7 5 8	6 11 2	6 11 2	14-2-8 to 15-10-8	14-14-8 to 16-6-8
S. Canara	6 14 0	6 14 0	6 12 0	6 12 0	16-14 „ 18-12	16-14 „ 18-12
<i>South central—</i>						
Coimbatore	5 1 4	5 0 0	6 5 4	6 5 4	16-4 to 20-0	16-4 to 18-12
Nilgiris	7 8 0	7 8 0	8 8 0	8 12 0	23 12 0	23 12 0
Salem	3 12 0	3 12 0	5 2 8	5 2 8	11-10-8 to 12-10-3	11-10-8 to 12-10-8
<i>Central—</i>						
Bellary	6 4 0	6 4 0	7 0 0	7 0 0	18-12 to 20-10	18-12 to 20-10
Anantapur	6 0 0	6 0 0	8 0 0	8 0 0	20 0 0	20 0 0
Cuddapah	7 8 0	7 8 0	7 8 0	7 8 0	15 0 0	15 0 0
Kurnool	5 10 0	5 10 0	6 0 0	6 0 0	15-0 to 18-12	15-0 to 18-12
<i>East Coast, north—</i>						
Ganjam	4 6 3	4 6 3	5 4 0	5 12 0	9-11 to 10-0	9-11 to 11-11-6
Vizagapatam	4 10 9	4 10 9	5 8 0	5 8 0	11 2 to 13-1-6	10-14 to 13-9
Godávári	5 10 8	5 13 4	5 10 8	6 2 8	14-4 to 15-4	15-10-8 „ 16-0
<i>East Coast, central—</i>						
Kistna	6 10 8	7 2 8	7 5 4	7 5 4	17-4 to 19-9-4	17-4 to 19-9 4
Nellore	6 0 0	6 0 0	6 12 0	6 12 0	15-0 „ 17-8	15-0 „ 17-8
<i>East Coast, south—</i>						
Madras	6 0 0	6 0 0	6 8 0	6 8 0	13-0 to 16-0	13-0 to 16-0
Chingleput	4 15 0	4 15 0	5 4 0	5 4 0	13-8 „ 16-6	13-8 „ 16-6
N. Arcot	5 14 5	5 14 5	6 6 5	6 6 5	19-11-2 „ 17-14-5	15-11-2 „ 17-14-5
S. Arcot	5 4 0	5 1 4	6 3 4	6 3 4	12-8 „ 14-6	11-14 „ 13-2
Tanjore	6 7 4	6 7 4	6 8 0	6 8 0	15-6 „ 16-2	16-2 „ 16-5
Trichinopoly	6 6 6	6 9 0	7 0 0	7 0 0	13-2 „ 14-1	13-2 „ 14-1

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1893, COMPARED WITH THE WAGES IN THE CORRESPONDING PERIOD OF THE PRECEDING YEAR—concluded.

AVERAGE WAGES PER MONTH.						
DISTRICTS.	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter or Blacksmith.	
	1892.		1892.		1892.	
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Madras— contd.						
Southern—						
Tinnevelly	5 4 0	5 4 0	6 10 8	6 10 8	12-8-8 to 14-13-4	12-8-8 to 14-13-4
Madura	5 5 0	5 9 0	5 14 0	5 14 0	12-13 to 13-7	12-13 to 13-7
Mysore—						
Mysore	7 0 0	7 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Bangalore	5-0 to 10 0	5 0 0	7 0 0	7 0 0	18-0 to 22-8	22 8 0
Kolar	7 0 0	5 0 0	7 0 0	7 0 0	15 0 0	15 0 0
Tumkūr	7 8 0	7 8 0	6 0 0	6 0 0	15-0 to 25-0	15 0 0
Hassan	2-8 to 5-0	7 8 0	8 0 0	8 0 0	15-0 „ 30-0	22 8 0
Kadur	6 0 0	6 0 0	7 8 0	7 8 0	22 8 0	22 8 0
Shimoga	2-8 to 5-0	5 0 0	5-0 to 8-0	8 0 0	10-0 to 25-0	25 0 0
Chitaldroog	2-0 „ 5 0	5 0 0	5-0 „ 7-0	7 0 0	15-0 „ 30-0	30 0 0
Coorg—						
Coorg	7-8 to 9-6	7-8 to 9-6	8 0 0	8 0 0	22 8 0	22 8 0
Aden . . . . .	...	...	10-0 to 15-0	10-0 to 15-0	30-0 to 37-8	30-0 to 37-8

J. F. FINLAY,
Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT
(Statistical Branch).



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 8.} CALCUTTA, SATURDAY, FEBRUARY 24, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 8.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 20th February, 1894.

No. 337.—The Governor General in Council hereby notifies that on the

* Notification No. 5318 (Mis.), dated 4th December, 1893.

following days during 1894 which are not declared* by the Government of Bengal to be "public holidays" under section 25 of the Negotiable Instruments Act, 1881, the offices directly subordinate to the Government of India at Calcutta, with the exception of—

(1) the Office of Issue of the Paper Currency Department,

(2) the Office of the Comptroller and Auditor General, shall be closed.

I.—Muhammadan Holidays.

Idul-Fitr.—On the 8th April (Sunday), or, if the moon be not visible on the 7th April, on the 9th April.

Iduz-Zuha.—On the 15th June, or, if the moon be not visible on the 5th June, on the 16th June.

Muharram.—On July 13th and 14th, or, if the moon be not visible on the 4th July, on July 14th and 15th (Sunday).

Fātiha-e-Duázdahum.—On the 13th September, or, if the moon be not visible on the 1st September, on the 14th September.

II.—Hindu Holidays.

Durga and Lakhi Pújas.—October 4th, 5th, 10th, 11th, 12th and 13th.

III.—Other Holidays.

The second day following Christmas Day, 27th December.

ESTABLISHMENTS.

The 22nd February, 1894.

No. 84.—His Excellency the Viceroy and Governor General has been pleased to make the following appointment on His Excellency's Personal Staff, with effect from the 19th February, 1894 :—

Mr. Henry Babington Smith to be Joint Private Secretary.

MEDICAL.

The 20th February, 1894.

No. 114.—Brigade-Surgeon Lieutenant-Colonel A. Cameron, M.D., is appointed to act temporarily as Inspector-General of Civil Hospitals, North-Western Provinces and Oudh, till relieved by Surgeon-Colonel W. P. Warburton, M.D., I.M.S. (Bengal), who has been appointed by Home Department Notification No. 105, dated the 16th February, 1894, to officiate in the appointment during the absence on furlough of Surgeon-Colonel J. G. Pilcher, or until further orders.

POLICE.

The 23rd February, 1894.

No. 98.—The services of Lieutenant W. A. L. Cowie, I.S.C., 15th Bengal Infantry, are placed at the disposal of the Chief Commissioner of Burma for employment in the Burma Military Police.

C. J. LYALL,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

METEOROLOGY.

Calcutta, the 22nd February, 1894.

No. 704-71.—Mr. W. L. Dallas, Scientific Assistant to the Meteorological Reporter to the Government of India, is granted furlough for one year, with effect from the 20th February, 1894, or such subsequent date as he may avail himself of it.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 21st February, 1894.

No. 270-G.—With reference to Foreign Department notification, No. 987-G., dated the 9th June, 1893, Mr. J. E. Orr, Consular Agent for the United States of America at Moulemein, resumed charge of his office on the 8th January, 1894.

No. 273-G.—Mr. E. Hewetson, District Superintendent of Police in the Civil and Military Station of Bangalore, is appointed to officiate as District Magistrate and Collector of that station, with effect from the date of assuming charge, and during the absence on furlough of Colonel H. M. S. Magrath, Indian Staff Corps, or until further orders.

No. 354-F.—The services of Lieutenant the Honourable H. D. Napier, Indian Staff Corps, are placed at the disposal of the Military Department, with effect from the 29th November, 1893, for employment in the Intelligence Branch of the Quarter Master General's Department in India.

The 22nd February, 1894.

No. 282-G.—Surgeon-Major G. S. Robertson, C.S.I., Indian Medical Service (Bengal), Agency Surgeon at Gilgit (on special duty in England), is appointed substantively to be British Agent at Gilgit, with effect from the 27th January, 1894, *vice* Lieutenant-Colonel A. G. A. Durand, C.B., who has been appointed Military Secretary to the Viceroy.

No. 284-G.—Colonel F. A. Wilson, Indian Staff Corps, Political Agent of the 1st (Officiating Resident of the 2nd) class, is appointed to be a Resident of the 2nd class and Commissioner of Ajmere, with effect from the 23rd February, 1894. Colonel Wilson will continue to officiate as Political Resident in the Persian Gulf.

No. 653-I.—In exercise of the powers conferred by Sections 6 and 9, respectively, of the Indian Christian Marriage Act (XV of 1872) as modified by Act II of 1891, the Governor General in Council is pleased—

- (a) to grant a license to the Revd. George W. Park, of the Methodist Episcopal Church, to solemnize marriages within the territories of His Highness the Gackwar of Baroda; and
- (b) to grant a license to the Revd. George W. Park, authorizing him to grant certificates of marriage between Native Christians within the said territories.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.
ACCOUNTS AND FINANCE.
ESTIMATES AND ACCOUNTS.

Calcutta, the 19th February, 1894.

No. 951-A.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.

January, 1894.

[Lakhs of Rupees.]

	IN JANUARY		TO END OF JANUARY		WHOLE YEAR.	
	1893-94.	1892-93.	1893-94.	1892-93.	BUDGET, 1893-94.	Actuals, 1892-93.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	4.57	4.39	17.28	17.13	25.98	25.63
Opium	60	53	5.05	6.77	7.32	7.90
Salt	74	68	6.77	7.13	8.59	8.66
Stamps	39	38	3.75	3.67	4.43	4.45
Excise	44	44	4.30	4.23	5.14	5.24
Provincial Rates	61	62	2.80	2.84	3.71	3.71
Customs	13	14	1.17	1.14	1.00	1.62
Assessed Taxes	15	12	1.39	1.35	1.57	1.56
Forest (Madras and Bombay only)	5	5	39	34	54	48
Registration	3	3	35	36	43	43
Tributes from Native States	18	18	49	52	77	79
Other Civil Revenue	24	29	2.88	2.84	3.70	3.83
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT:						
GROSS	8.13	7.85	47.28	48.32	63.90	64.44
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 42	— 42	— 3.51	— 3.50	— 4.11	— 4.25
Opium	— 8	— 8	— 1.80	— 1.53	— 2.25	— 1.60
Other Civil Expenditure	— 1.93	— 1.87	— 18.99	— 18.50	— 25.08	— 24.57
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT:						
GROSS	— 2.43	— 2.37	— 24.30	— 23.59	— 31.44	— 30.42
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net : + Receipts more, — Receipts less, than issues)	...	+ 5	+ 56	+ 69	+ 87	+ 92
Forest, Marine (Net as above)	+ 1	+ 1	+ 30	+ 28	+ 24	+ 39
Guaranteed and Subsidized Railways (Net as above)	+ 50	+ 47	+ 3.49	+ 3.39	+ 4.07	+ 4.11
Do. Repayment of surplus profits, etc.	...	...	— 50	— 57	— 57	— 58
Military Receipts	+ 2	+ 8	+ 51	+ 63	+ 80	+ 1.01
Military Issues	— 1.33	— 1.35	— 12.72	— 12.32	— 15.11	— 15.15
Telegraph Receipts	+ 7	+ 7	+ 63	+ 61	+ 76	+ 76
Do. Issues	— 7	— 7	— 60	— 57	+ 4	— 72
Public Works Department—						
State Railways Receipts	+ 1.16	+ 1.16	+ 9.79	+ 8.83		+ 11.01
Do. Issues	— 69	— 71	— 7.54	— 7.37		— 8.87
East Indian Railway Receipts	+ 43	+ 37	+ 3.63	+ 3.59		+ 4.32
Do. Issues	— 10	— 12	— 1.39	— 1.22	— 7	— 1.67
Ordinary Branches Receipts	+ 31	+ 27	+ 1.75	+ 1.96		+ 2.51
Do. Issues	— 60	— 58	— 5.51	— 5.08		— 7.55
TOTAL NON-CIVIL DEPARTMENTS	— 29	— 35	— 7.60	— 7.75	— 9.73	— 9.51
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net : + Receipts more, — Receipts less, than payments)	— 6	...	+ 2.68	+ 25	+ 3.22	+ 25
Mint Certificates and Bullion Advances (Net as above)	+ 14	+ 72	— 51	+ 3	...	— 10
Exchange on Remittance Accounts	— 7	— 1.01	— 3.29	— 7.55	— 10.85	— 9.14
Council Bills paid (including Telegraphic) at Rs 10 per £	— 1	— 1.74	— 7.29	— 13.80	— 18.37	— 17.03
Other Debt heads (Net as above)	+ 12	+ 6	+ 1.56	— 50	+ 71	— 51
TOTAL DEBT AND REMITTANCE TRANSACTIONS	+ 12	— 1.97	— 6.85	— 21.57	— 25.29	— 26.53
GRAND TOTAL RECEIPTS AND ISSUES	+ 5.53	+ 3.16	+ 8.53	— 4.59	— 2.56	— 2.02
Opening Cash Balance in Treasuries and Presidency Banks	18.27	9.54	15.27	17.29	15.20	17.29
Closing Cash Balance in Treasuries and Presidency Banks	23.80	12.70	23.80	12.70	12.64	15.27

LEAVE AND APPOINTMENTS.

The 23rd February, 1894.

No. 1019-P.—Mr. J. F. Finlay, Secretary to the Government of India in the Finance and Commerce Department, is granted furlough for one year, with effect from 7th April, 1894.

Mr. S. Jacob, Comptroller and Auditor General and Head Commissioner of Paper Currency, is appointed to officiate as Secretary to the Government of India in the Finance and Commerce Department, during the absence of Mr. J. F. Finlay on furlough, or until further orders.

Mr. A. F. Cox, Accountant General, Bombay, is appointed to officiate as Comptroller and Auditor General and Head Commissioner of Paper Currency, *vice* Mr. S. Jacob.

Mr. O. T. Barrow, Accountant General, Bengal, is transferred to Bombay as Accountant General.

J. F. FINLAY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 23rd February, 1894.

APPOINTMENTS.

HYDERABAD CONTINGENT.

No. 174.—4th Lancers—

Lieutenant M. H. Henderson, officiating Squadron Officer, to be Squadron Officer, sub. *pro tem*, *vice* Lieutenant F. J. Nelson, seconded on appointment as Aide-de-Camp to His Honor the Lieutenant-Governor of the North-Western Provinces and Oudh. Dated 1st February, 1894.

PERSONAL STAFF.

No. 175.—The Viceroy has been pleased to make the following appointments on His Excellency's personal staff:—

To be Extra Aides-de-Camp.

Lieutenant R. J. Bentinck, 4th Lancers, Hyderabad Contingent, officiating Commandant, Resident's Escort. Dated 17th February, 1894.

Lieutenant F. G. T. Baker-Carr, 3rd Battalion, Rifle Brigade. Dated 17th February, 1894.

STAFF CORPS.

No. 176.—Lieutenant Charles Levinge Gregory, Royal Irish Fusiliers, officiating Squadron Officer, 19th Regiment of Bengal Lancers, having completed eighteen months' probationary service, is admitted to the Indian Staff Corps, with effect from the 1st July, 1892, subject to confirmation by the Secretary of State for India.

NATIVE ARMY.

No. 177.—16th Regiment of Bengal Cavalry—

Jemadar Jai-deo Singh, appointed on probation in G. G. O. No. 27 of 1892, is confirmed in that rank, with effect from the 27th January, 1892.

No. 178.—11th Bengal Infantry—

In G. G. O. No. 1210 of 1893, for "Gajraj Singh," read "Jagraj Singh."

FURLOUGH AND LEAVE.

No. 179.—The undermentioned officer is granted leave out of India under article 689, Army Regulations, India, volume I, part I:—

Captain R. Dill, The King's Own (Yorkshire Light Infantry), Adjutant, Midland Railway Volunteer Rifles, (p. a.) for eight months

No. 180.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps; the specified period to count from the date of being struck off duty:—

Colonel T. O. Wingate, Indian Staff Corps, Executive Engineer, 1st grade, temporary Superintending Engineer, 2nd class, Military Works Department, for one year. Pension service—32nd year commenced 24th June, 1893.

Major W. O. Harris, Indian Staff Corps, Wing Commander and second-in-command, 20th (the Duke of Cambridge's Own Punjab) Regiment of Bengal Infantry, for one year. Pension service—24th year commenced 6th July, 1893.

Captain C. H. Hayes, Indian Staff Corps, Squadron Commander, 1st Regiment of Bengal Cavalry, for nine months. Pension service—16th year commenced 20th July, 1893.

Captain R. T. Crowther, Indian Staff Corps, 23rd (Punjab) Regiment of Bengal Infantry (Pioneers), District Recruiting Officer, Amritsar, for nine months. Pension service—15th year commenced 14th January, 1894.

Captain G. A. Cookson, Indian Staff Corps, 16th Regiment of Bengal Cavalry, Assistant Inspecting Officer, Rajputana and North-West Provinces States Imperial Service Cavalry and Transport, for five months. Pension service—14th year commenced 11th September, 1893.

Lieutenant C. F. V. S. Venner, Indian Staff Corps, Wing Officer and Adjutant, 10th Regiment of Bengal Infantry, for one year. Pension service—10th year commenced 11th May, 1893.

Lieutenant O. C. Argles, Indian Staff Corps, Wing Officer, 5th Regiment of Bengal (Light) Infantry, for one year. Pension service—6th year commenced 10th November, 1893.

Lieutenant W. C. Anderson, Indian Staff Corps, attached, 2nd Battalion, 1st Gurkha (Rifle) Regiment, for one year. Pension

service—6th year commenced 8th December, 1893.

Surgeon-Captain W. H. W. Elliot, 4th Regiment of Punjab Infantry, for one year. Pension service—7th year commenced 4th July, 1893.

No. 181.—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Lieutenant A. G. deV. Chichester, Indian Staff Corps, Wing Officer, 28th (Punjab) Regiment of Bengal Infantry, for one year. Pension service—7th year commenced 16th November, 1893.

No. 182.—The undermentioned warrant officers are granted leave to proceed out of India on medical certificate under article 920-F, Army Regulations, India, vol. I, part I; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Conductor J. P. Bennie, Ordnance Department, for one year.

Conductor H. Preist, Ordnance Department, for six months.

Conductor T. J. McNamara, Ordnance Department, for one year.

LONDON GAZETTE.

No. 183.—The following extract is published for general information :—

"London Gazette," dated the 30th January, 1894, page 589.

WAR OFFICE, PALL MALL.
30th January, 1894.

* *

MEMORANDA.

* *

UNATTACHED LIST.

The undermentioned Gentlemen Cadets, from the Royal Military College, to be Second Lieutenants, with a view to appointment to the Indian Staff Corps. Dated 31st January, 1894 :—

Halford Le Mesurier Fellowes.

Frederick Stewart Keen.

Macclesfield Hepinstall Anderson.

Alfred Harcourt Babington.

Henry Hamilton Moore.

Henry Stuart Strong.

Bartholomew Denis Fitzpatrick.

Thomas Edward Moore Lane.

PROMOTIONS.

No. 184.—The following promotions are made, subject to Her Majesty's approval :—

INDIAN STAFF CORPS.

Majors to be Lieutenant-Colonels—22nd February, 1894.

Gilbert Gaisford.

Henry Breffney Ternan.

ORDNANCE DEPARTMENT.

No. 185.—*Bombay*—

Honorary Lieutenant and Deputy Assistant Commissary Charles Fletcher to be Assistant Commissary;

Conductor Henry Jepson to be Deputy Assistant Commissary, and to have the honorary rank of Lieutenant, subject to Her Majesty's approval;

Sub-Conductor John Holborn to be Conductor;

Store-Sergeant William George Birks to be Sub-Conductor, —

with effect from the 10th February, 1894, *vice* Honorary Lieutenant and Assistant Commissary T. W. Brumby, transferred to the pension establishment.

NATIVE ARMY.

No. 186.—The honorary rank of Jemadar is granted to Dafadar Kutbuddin Khan, late of the 1st Regiment, Central India Horse, on retirement, with effect from the 1st November, 1891.

No. 187.—*3rd Regiment of Bengal Infantry*—

Subadar Kanhai Parshad Dube to be Subadar-Major, *vice* Subadar-Major Nandu Misr, transferred to the pension establishment, with effect from the 1st December, 1893.

RETIREMENTS.

No. 188.—Lieutenant Thomas Cuerdon, Assistant Commissary, Ordnance Department, is permitted to retire from the service, with effect from the 1st January, 1894.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 189.—*1st Punjab Volunteer Rifle Corps*—

William Gerard Barnes, Esquire, to be Captain, *vice* Dennys, resigned.

No. 190.—*North-Western Railway Volunteer Rifles*—

Thomas Gregson, Gentleman, to be Second-Lieutenant, with effect from the 30th January, 1894, to complete the establishment.

PROMOTIONS.

No. 191.—Surma Valley Light Horse—

Lieutenant Reginald Steward to be Captain, with effect from the 19th May, 1893, *vice* Allen, promoted.

No. 192.—Agra Volunteer Rifle Corps—

Second-Lieutenant Herbert Hastings to be Lieutenant, *vice* Stewart, transferred to the supernumerary list.

RESIGNATIONS.

No. 193.—St. Michael's School Cadet Corps—

The Reverend Father Petronius, Honorary Chaplain, resigns his commission.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 11.—Captain A. Campbell, Royal Indian Marine, D.S.O., C.I.E., Deputy Director of the Royal Indian Marine, is appointed to officiate as Director of the Royal Indian Marine, *vice* Captain J. Hext, C.I.E., Royal Navy (retired), who has been granted eight months' leave.

Captain A. Gwyn, Royal Indian Marine, is appointed to officiate as Deputy Director of the Royal Indian Marine, *vide* Captain Campbell.

FURLOUGH AND LEAVE.

No. 12.—The furlough for one year granted to Commander R. D. P. Jones, Royal Indian Marine, in G. G. O. No. 36 of 1893, is converted into leave out of India under the revised leave rules applicable to officers of the Royal Indian Marine, which were published in Marine Circular No. 7 of 1892, and which he has been permitted to elect.

E. H. H. COLLEN,

Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 23rd February, 1894.

Under clause 53 of the Regulations appended to the Regimental Debts Act of 1893, it is notified that a report of the death of the undermentioned commissioned officer, on the date specified, was received in the Military Department between the 10th and the 23rd February, 1894 :—

Corps.	Rank and Name.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
16th (Queen's) Lancers	Captain J. D. Calley	16th February, 1894	Lucknow.		

Statement of Deposits on account of Estates between the 10th and the 23rd February, 1894.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
William Seton Browne (a)	Lieutenant	6th Punjab Infantry, Punjab Frontier Force.	20th July, 1893.	No will found or known to exist.	Rs. a. p. 3,433 15 5		

(a) Next-of-kin—

- Brothers—**1. George Seton Browne,
Dunfermline, St. Andrews, Scotland; and of Grenada, West Indies.
2. Second-Lieutenant C. I. Seton Browne,
Duke of Edinburgh's (Wiltshire) Regiment,
Jhansi (N.-W. P.).
(Administrator General administering.)

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.**NOTIFICATIONS.**

Calcutta, the 17th February, 1894.

No. 75.—Mr. W. S. Haig, Executive Engineer, 2nd grade, State Railways, has been permitted to retire from the service of Government under the provisions of Government of India, Public Works Department, Resolution No. 2873-G., dated 2nd November, 1893, with effect from the forenoon of the 2nd February, 1894.

The 19th February, 1894.

No. 76. Mr. J. H. Heap, Assistant Engineer, 3rd grade, State Railways, at present attached to the Office of the Consulting Engineer to the Government of India for Railways, Lucknow, is attached to the Office of the Secretary to the Government of India, Public Works Department.

The 20th February, 1894.

No. 77.—Lieutenant-Colonel C. H. P. Christie, R.E., Examiner of Accounts, is, on return from leave, appointed Examiner of Public Works Accounts, North-Western Provinces and Oudh.

No. 78.—Major C. R. Hoskyn, R.E., Examiner of Public Works Accounts, North-Western Provinces and Oudh, is appointed Deputy Accountant General, Public Works Department, for inspection duty.

The 21st February, 1894.

No. 79.—Mr. J. H. Brooke, Executive Engineer, 3rd grade, Punjab, has been permitted to retire from the service of Government, under

the provisions of Government of India, Public Works Department, Resolution No. 2873-G., dated the 2nd November, 1893, with effect from the forenoon of the 2nd February, 1894.

No. 82.—The services of Lieutenant J. L. Meyer, R.E., temporarily employed in the Public Works Department as an Assistant Engineer, 2nd grade, are replaced at the disposal of the Military Department.

The 22nd February, 1894.

No. 83.—Captain C. A. R. Browne, R.E., Government Examiner of Accounts, Assam-Bengal Railway Company, is granted furlough out of India for one year and eight months, under Article 340 of the Civil Service Regulations.

No. 84.—Mr. G. H. LeMaistre, Examiner of Accounts, attached to the Office of the Examiner of Accounts, Military Works Department, is appointed Government Examiner of Accounts, Assam-Bengal Railway Company.

No. 85.—Mr. H. C. V. Sage, Assistant Traffic Superintendent, Class III, grade 4 of the Superior Revenue Establishment of State Railways, is transferred from the Establishment under the Chief Commissioner, Burma, to that under the Director General of Railways, for employment on the North Western Railway.

No. 86.—Mr. F. Harris, Executive Engineer, 2nd grade, Punjab, is permitted to retire from the service of Government, under the provisions of Government of India, Public Works Department Resolution No. 2873-G., dated 2nd November, 1893, with effect from the forenoon of the 7th February, 1894.

No. 87.—The following is published for general information :—

No. 56 I.

GOVT. OF INDIA, PUBLIC WORKS DEPT.—CIVIL WORKS, IRRIGATION.

Calcutta, the 21st February 1894.

**Review of the Revenue Report of Irrigation Works in the Bombay Presidency
(excluding Sind) for 1892-93.**

READ—

Letter from the Government of Bombay, Public Works Department, No. 20 I., dated 13th January 1894, forwarding the above Report and the Resolution of the Local Government reviewing it.

OBSERVATIONS.—The number of works in operation for which Capital and Revenue Accounts are kept was 36, the same as in the previous year. The Capital outlay incurred during and up to the end of the year under review was as follows :—

	Num-ber of works.	DURING THE YEAR 1892-93.								Total direct and indirect to end of 1892-93.
		Works.	Estab-lish-ment.	Tools and Plant.	Total.	Deduct receipts on Capital Account.	Total direct charges.	Indirect charges.	Total direct and indirect charges.	
1	2	3	4	5	6	7	8	9	10	11
MAJOR WORKS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Protective Irrigation Works (Account head 35)	2	78,602	24,074	1,581	1,04,257	2	1,04,255	3,370	1,07,625	72,70,013
Irrigation Works not charged against Revenue (Account head 49)	7	41,296	11,750	...	53,046	...	53,046	8,626	61,672	1,06,19,678
MINOR WORKS.										
Works of which Capital and Revenue accounts are kept (Account head 43)—										
Imperial	26	20,964	3,908	—47	24,825	2	24,823	4,083	28,906	60,92,073
Provincial	1	5,308	295	—351	5,252	...	5,252	41	5,293	10,41,798
TOTAL	36	1,46,170	40,027	1,183	1,87,380	4	1,87,376	16,120	2,03,496	2,50,23,562

2. The Capital outlay on the Nira Canal, which is a Protective Work, was Rs. 1,07,201, including indirect charges, and was incurred chiefly on the two waste weirs of the Bhatghar dam. Five miles of new distributary were opened, bringing an additional area of 11,992 acres under command. The total irrigable area on this canal at the close of the year under review was 171,868 acres.

The Capital outlay on the Mutha Canals was Rs. 43,601, and was incurred principally on the construction of a high level reservoir and five new settling tanks in connection with the water-supply of Poona.

3. The financial results of the year under review are shown in the following statement :—

CANAL.	Total direct and indirect Capital outlay to end of year.	GROSS REVENUE COLLECTED.			WORKING EXPENSES.			Net Revenue.	Percentage of net Revenue on Capital outlay.
		Irrigation Revenue.	Miscellaneous Receipts.	Total.	Direct.	Indirect.	Total.		
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	.
MAJOR WORKS.									
Protective Irrigation Works—									
Nira Canal	52,34,952	83,769	1,724	85,493	55,937	2,802	58,739	26,754	0.51
Mhasvad Tank	20,35,061	25,767	617	26,384	14,266	855	15,121	11,263	0.55
Irrigation Works not charged against Revenue—									
Hathmati Canal	5,18,395	4,007	1,147	5,154	5,399	160	5,559	—405	...
Lower Panjhra River Works	4,59,949	15,534	635	16,169	9,083	484	9,567	6,602	1.44
Kadva River Works	7,20,437	9,796	410	10,206	7,748	466	8,214	1,992	0.28
Pravara River Works, Lakh Canal	3,71,690	802	160	962	2,767	189	2,956	—1,994	...
Mutha Canals	63,50,829	1,04,723	1,19,324	2,24,051	83,863	5,385	89,248	1,34,803	2.12
Ekrak Tank	13,40,386	15,156	10,359	25,515	25,296	1,717	27,013	—1,528	...
Krishna Canal	8,67,992	53,872	3,479	57,351	15,212	494	15,706	41,615	4.84
Total Major Works, 1892-93 .	1,78,89,691	3,13,426	1,37,859	4,51,285	2,19,571	12,582	2,32,153	2,19,132	1.22
Total for 1891-92	1,77,20,393	2,83,267	1,23,880	4,07,147	1,85,526	10,010	1,95,536	2,11,611	1.19
MINOR WORKS AND NAVIGATION.									
Works of which Capital and Revenue Accounts are kept—									
IMPERIAL.									
Khāri Cut	1,78,931	3,406	429	3,835	4,041	208	4,249	—414	...
Hartāla Tank	73,382	302	445	747	675	50	725	22	0.03
Mhasva	1,40,930	341	375	716	1,292	96	1,388	—672	...
Jamda Canals	10,40,446	2,981	1,249	4,230	11,598	771	12,369	—8,139	...
Parsul Tank	2,13,589	3,001	12	3,013	988	83	1,071	1,942	0.91
Pravara River Works, Ojhar Canal	3,30,212	6,033	673	6,706	5,522	370	5,892	814	0.25
Bhātodi Tank	3,79,707	5,344	241	5,585	4,121	312	4,433	1,152	0.30
Matoba	2,00,727	7,550	110	7,660	2,411	138	2,549	5,111	2.55
Kāsurdi	45,690	258	32	290	260	16	276	14	0.03
Shirshuphal Tank	2,11,793	3,273	117	3,390	4,421	319	4,740	—1,350	...
Bhādalvādi	2,27,228	3,833	96	3,929	3,150	236	3,386	543	0.24
Koregaon	39,189	961	10	971	1,006	81	1,087	—116	...
Aahli	8,30,869	5,313	510	5,823	6,981	547	7,528	—1,705	...
Revāri Canal	59,369	4,201	56	4,257	1,660	61	1,721	2,536	4.27
Upper Man River Works . .	4,29,562	3,096	141	3,237	3,965	175	4,140	—903	...
Yerla River Irrigation Works	6,63,036	6,611	655	7,266	6,167	239	6,406	860	0.13
Chikhli Canal	57,442	1,035	31	1,066	800	28	828	238	0.41
Maini Tank	3,89,910	5,162	239	5,401	2,828	118	2,946	2,455	0.63
Muchkundi Tank	1,55,549	326	15	341	381	11	392	—51	...
Nilgund	9,027	...	...	...	18	1	19	—19	...
Gadikeri	9,279	1,987	50	2,037	298	3	301	1,736	18.71
Dāmbal	63,980	1,246	552	1,798	540	31	571	1,227	1.92
Medleri	81,392	448	...	448	570	30	600	—152	...
Madag	1,67,598	2,061	230	2,291	1,007	43	1,050	1,241	0.74
Asundi	62,459	772	66	838	1,117	45	1,162	—324	...
Māvinkop	30,847	916	5	921	92	...	92	829	2.69
PROVINCIAL.									
Gokak Canal, first section and storage works	10,41,798	12,398	5,063	17,461	5,473	231	5,704	11,757	1.13
Total of Minor Works, 1892-93 .	71,33,871	82,855	11,402	94,257	71,382	4,243	75,625	18,632	0.26
Total for 1891-92	70,99,673	89,551	15,374	1,04,925	86,506	3,851	90,357	14,568	0.21
Minor Works of which only Revenue Accounts are kept, 1892-93 . . . .	...	5,42,696	2,214	5,44,910	1,43,565	54,411	1,97,976	3,46,934	...
Minor Works of which only Revenue Accounts are kept, 1891-92 . . . .	...	5,25,964	2,003	5,27,967	1,16,967	52,681	1,69,648	3,58,319	...

* Refunds deducted from revenue.

4. The net revenue derived from Major Works was higher by Rs. 7,521 than that of 1891-92, the receipts being more by Rs. 44,138 and the working expenses more by Rs. 36,617. Out of nine works three were worked at a loss.

On Major Works the percentage of net revenue on Capital outlay was 1.22 as compared with 1.19 last year. The balance of interest charges on these works amounted to Rs. 4,69,239 during 1892-93 and to Rs. 93,08,066 up to the end of the year.

The Minor Works of which Capital and Revenue accounts are kept yielded, during the year under review, a net revenue of Rs. 18,632 against Rs. 14,568 during the previous year, the decrease under revenue collected being more than balanced by a decrease in working expenses. In the case of eleven works out of twenty-six, the gross revenue was insufficient to cover the working expenses. The Government of India are pleased to learn from paragraph 14 of the Resolution by the Bombay Government that the question of handing over some of these works to the Revenue Department is receiving attention.

The net revenue from Minor Works of which only Revenue accounts are kept amounted to Rs. 3,46,934 against Rs. 3,58,319 in the previous year, a moderate rise in gross receipts having been insufficient to cover a considerable rise in working expenses.

5. The details of Irrigation revenue for the Major and Minor Works for which Capital and Revenue accounts are kept, are as follows:—

	Rs.
Water-rates directly paid	3,84,777
Share of enhanced land-revenue	12,747
	<u>3,97,524</u>
Deduct—Refunds	1,243
	<u>3,96,281</u>

6. The miscellaneous receipts from the same works were:—	Rs.
Plantations	8,707
Water-power	10,920
Miscellaneous	1,34,634
	<u>1,49,261</u>

The miscellaneous receipts include a sum of Rs. 27,178, derived from water-supply of towns. Of this amount, Rs. 15,670 was charged for 304 million gallons of water from the Mutha Canals for the Poona City water-supply, the rates enforced being the same as those formerly charged. The average daily consumption of water in the Cantonment and Civil station of Poona was 799,701 gallons, being an average consumption of 24.3 gallons per head per diem for a population of 32,247.

7. The following table compares the areas irrigated by Major and Minor works during the year under review and the previous year with the assessments for those years:—

IRRIGATION WORKS.	AREA IRRIGATED.		ASSESSMENT, 1892-93.			ASSESSMENT, 1891-92.	RATE PER ACRE IRRIGATED.	
	1892-93.	1891-92.	Occupiers' rates	Share of land revenue.	Total assessment, excluding miscellaneous.		1892-93.	1891-1892.
1	2	3	4	5	6	7	8	9
<i>Major Works.</i>								
	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nira Canal	18,246	28,863	60,036	...	60,036	66,900	3.29	2.30
Mhasvad Tank	4,997	8,304	19,997	...	19,997	25,457	4.00	3.07
Hathmati Canal	2,728	2,716	5,825	...	5,825	6,715	2.13	2.47
Lower Panjhra River Works	2,617	2,603	8,959	6,643	15,602	16,919	5.96	6.11
Kadva River Works	2,625	2,971	9,610	594	10,204	10,751	3.61	3.62
Pravara River Works, Lakh Canal	158	508	532	...	532	1,509	3.37	2.97
Mutha Canals	6,797	14,061	96,431	42	96,473	1,52,451	14.19	10.84
Ekrak Tank	3,038	3,137	14,760	...	14,760	13,125	4.86	4.18
Krishna Canal	3,796	5,374	36,579	...	36,579	39,262	9.63	7.31
Total Major Works	45,202	68,537	2,52,729	7,279	2,60,008	3,31,579	5.75	4.84
<i>Minor Works.</i>								
Works of which Capital and Revenue Accounts are kept	*20,285	†27,488	68,191	5,468	73,659	97,660	3.63	3.55
Works of which only Revenue Accounts are kept	140,187	145,597	5,40,157	2,67,722	8,07,879	7,86,487	5.53	5.40
GRAND TOTAL	211,674	241,622	8,61,077	2,80,469	11,41,546	12,15,726	5.39	5.03

* Does not include 999 acres on which consolidated assessment is levied.

† Does not include 1,049 acres on which consolidated assessment was levied.

8. The area irrigated during the year under review shows a decrease of 29,948 acres as compared with last year; this is attributed to the favourable rainfall, which was more than double that of the previous year in many localities.

It is noticeable, however, that the falling off is confined to the Major Works and to the Minor Works of which Capital and Revenue accounts are kept, a slight increase being shown in the case of Minor Works of which only Revenue Accounts are kept; and the same remark applies regarding assessments.

The rate per acre for assessments has risen on all three classes of works: the considerable rise on Major Works is due to the commoner kinds of crops having been less freely irrigated during the year under review.

The report on the points mentioned in paragraph 9 of last year's review has not yet been received. The matter is said to be receiving the attention of the Bombay Government, and a communication is promised when all the reports of the local officers have been received.

9. The balance of unrealized demands, which amounted to Rs. 54,427 at the beginning of the year, had fallen to Rs. 31,456 at its close. The principal item outstanding was Rs. 15,708 on the Mutha Canals, and nearly two-thirds of this sum is stated to be on account of water supplied to towns.

10. The principal crops irrigated from Major Works and Minor Works of which Capital and Revenue accounts are kept were, as follows:—

	Acres.
Jowár	5,871
Ground-nut	11,242
Wheat	10,768
Sugarcane	8,851
Bajri	4,871

There was a large decrease, amounting to 23,224 acres, in the irrigated area under jowár, owing to more favourable rainfall.

The aggregate estimated value of the crops irrigated from the same works was 39½ lakhs of rupees.

No information regarding crops is supplied for Minor Works of which only Revenue accounts are kept.

11. The working expenses of the canals in operation are shown in the following table:—

IRRIGATION WORKS.	1892-93.					1891-92.
	Works.	Establishment.	Tools and Plant.	Indirect charges.	Total.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Major Works.</i>						
Protective Irrigation Works—						
Nira Canal	31,236	24,205	496	2,802	58,739	42,905
Mhasvad Tank	6,695	7,480	91	855	15,121	12,633
Irrigation Works not charged against Revenue—						
Hathmati Canal	4,044	1,343	12	160	5,559	6,495
Lower Panjhra River Works	4,137	4,863	83	484	9,567	12,290
Khadva River Works	3,862	3,791	95	466	8,214	8,430
Pravara River Works, Lakh Canal	1,313	1,387	67	189	2,956	3,054
Mutha Canals	38,502	43,744	1,617	5,385	89,248	84,858
Ekruk Tank	11,930	13,242	124	1,747	27,043	13,770
Krishna Canal	7,954	7,159	99	494	15,706	11,101
Total Major Works	1,09,673	1,07,214	2,684	12,582	2,32,153	1,95,536
Per acre irrigated . . . . .	...	...	...	...	5.13	2.85
<i>Minor Works.</i>						
Works of which Capital and Revenue Accounts are kept—						
Imperial	33,453	31,529	927	4,012	69,921	84,984
Provincial	2,654	2,517	302	231	5,704	5,373
Total Minor Works	36,107	34,046	1,229	4,243	76,625	90,357
Per acre irrigated . . . . .	...	...	...	...	3.73	3.17
Total Major and Minor Works	1,45,780	1,41,260	3,913	16,825	3,07,778	2,85,893
Per acre irrigated . . . . .	...	...	...	...	4.69	2.95
Minor Works of which only Revenue Accounts are kept	63,390	79,133	1,042	54,411	1,97,976	1,69,648
Per acre irrigated . . . . .	...	...	...	...	1.35	1.17

There is an increase of Rs. 21,885 in the total working expenses of Major Works and Minor Works for which Capital accounts are kept, and the reasons for this are explained at length in paragraph 13 of the General remarks in the Report. Paragraph 10 of the Resolution by the Bombay Government deals with the subject of the increase in Working expenses, and the Government of India concur in the remarks therein made concerning the absolute necessity for enforcing strict economy.

The rates per acre irrigated in the case of these works are very high as compared with the rate in the case of Minor Works for which only Revenue accounts are kept.

12. The Establishment charges on the works for which Capital and Revenue accounts are kept were made up as follows :—

	Revenue Management.	Maintenance.	Total.
	Rs.	Rs.	Rs.
Direction . . .	19,424	8,515	27,939
Executive . . .	68,552	27,743	91,295
Civil Officers . . .	22,026	...	22,026
TOTAL . . .	1,05,002	36,258	1,41,260

The rate per acre irrigated for revenue management alone works out to Rs. 1.6, and this would be a very full rate in other provinces for the whole cost of working expenses.

13. In the case of the old irrigation works of which only Revenue accounts are kept, the working expenses have risen by Rs. 28,328, and the charges for Establishment by Rs. 15,010. The Bombay Government, in paragraph 16 of their Resolution on the Revenue Report, have noticed the absence of explanation in respect of the charges against these works, and the required information will doubtless be supplied in next year's report. The Government of India are pleased to find that the maintenance of these useful works is receiving due attention.

14. The Revenue Report was received by the Government of India on 16th January. It has been well prepared and is well illustrated, as usual, by a series of maps.

ORDER.—Ordered, that copies of this Review and of the Report be forwarded to the Revenue and Agricultural Department for information.

Ordered also, that copies of this Review be forwarded to the Government

The Governments of Madras, Bengal, the North-Western Provinces and Oudh, and the Punjab

The Chief Commissioners, Central Provinces, Burma, and Coorg.

The Residents at Hyderabad and Mysore.

The Agents to the Governor General in Central India, Rajputana, and Baluchistan.

of Bombay for information and guidance, and that copies of the Report and of the Review be forwarded to the Local Governments and

Administrations, in the Public Works Department, noted in the margin, for information.

Ordered further, that this Review be published in the *Gazette of India*, and that copies of this Review be forwarded to Her Majesty's Secretary of State for India.

The 23rd February, 1894.

No. 88.—Rai Sahib Sagar Mal, Assistant Engineer, 1st grade, and Executive Engineer, old 4th grade, Punjab, has been permitted to retire from the service of Government, under the provisions of Government of India, Public Works Department, Resolution No. 2873-G., dated 2nd November, 1893, with effect from the forenoon of the 11th February, 1894.

TELEGRAPHS.

The 21st February, 1894.

No. 80.—The Governor General in Council is pleased to order the following officiating promotions in the superior establishment of the

Indian Telegraph Department, with effect from the dates specified :—

Name.	From	To	Date.
W. F. Melhuish	Chief Superintendent, Class IV.	Director, Class III.	25th January, 1894.
H. Whitby Smith.	Assistant Superintendent, Class VI, 1st grade.	Superintendent, Class V, 2nd grade.	Ditto.

No. 81.—Mr. C. H. Reynolds, Director, Indian Telegraph Department, is temporarily deputed on special duty to the Office of the Secretary to the Government of India, Public Works Department, with effect from the forenoon of the 25th January, 1894, and until further orders.

F. L. O'CALLAGHAN,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 24, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 4th November, 1893.

From the 18th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 11th November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page, 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,
Publisher, Gazette of India.
H A

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

PATENTS.

NOTIFICATIONS.

Calcutta, the 22nd February 1894.

No. 415 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, during the week ending 17th February 1894, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888:—

No 50 of 1894.—Jamshedji Hiraji, Mill Manager, residing at Tardeo, Bombay, for automatic bolts applicable to all doors and windows of houses, carriages, and furniture.

No. 51 of 1894.—George Falvey Beyts, Civil Engineer, of Allahabad, in the North-West Provinces of India, for a single rail elevated tramway and vehicles therefor.

No 52 of 1894.—John Taylor, of 64, Barton Arcade, Manchester, in the County of Lancaster, England, for improvements in woven driving belts.

No 53 of 1894.—Amyao Morse, Executive Engineer, Public Works Department, North-Western Railway, Lahore, for securing the safe working of facing points and signals to be called "Morse's point and signal locking bar."

No. 54 of 1894.—Alfred Edward Morgans, Engineer, and Charles Heyland Fox, Engineer, both of Broad Street House, Old Broad Street, in the City of London, England, for improvements in wheels for road vehicles.

No. 416 P.—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, in the Imperial Secretariat Buildings, Government Place, West, Calcutta, upon payment of a fee of one rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 38 of 1893.—Edward Lennon Cantwell, Consulting Engineer and Patent Agent, of No. 5, Old Post Office Street, Calcutta, for improvements in portable sugarcane crushing mills. (Filed 3rd February 1894.)

No. 192 of 1893.—John Dalziel Sprunt, Merchant, of 6, East India Avenue, in the City of London, England, for improvements in vessels or containers for petroleum or other liquids. (Filed 10th January 1894.)

No. 210 of 1893.—Harriet Ruth Tracy, Lady, of New Brighton, County of Richmond, State of New York, and Jeremiah Evarts Tracy, Counsellor at-Law, of 52, Wall Street, New York, County and State of New York, United States of America, for improvements in sewing machines. (Filed 12th February 1894.)

No. 283 of 1893.—Harold Royd, of No. 28, Waterloo Street, in Calcutta, British India, Manufacturing Chemist, for an improved explosive compound to be called "Riplene." (Filed 5th February 1894.)

No. 308 of 1893.—Alice Marie Hayes, of 87, Newgate Street, London, E. C., England, Professional lady rider, for improvements in the skirts of ladies' riding habits. (Filed 2nd February 1894.)

No. 312 of 1893.—Edward Bailey, Saddler, of 122, Foord Road, Folkestone, in the County of Kent, England, for improvements in the means of attaching animals to, and detaching them from, the poles of carriages, vans, and other vehicles. (Filed 30th January 1894.)

No. 417 P.—The fee prescribed in Schedule 4 of Act V of 1888 has been paid for the continuance of exclusive privilege during the period 23rd February 1894 to 22nd February 1895 in respect of the under-mentioned invention :—

No. 12 of 1889.—Alfred Nobel, Engineer, of 53, Avenue Malakoff, Paris, in the Republic of France, for improvements in the manufacture of explosives.

No. 418 P.—Whereas the inventors of the under-mentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) [or within the further time allowed under section 8, sub-section (4) of the said Act] the fee hereinafter mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorising others so to do has ceased :—

No. 60 of 1889.—H. Sabow's invention for a cylindrical vibration tea sifting machine. (Specification filed 14th November 1889.)

No. 167 of 1889.—S. H. Saeed's invention for a velograph for obtaining up to 5,000 copies in any permanent colour from one writing. (Specification filed 9th November 1889.)

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of **Rs 50** for each of the said inventions.

NOTICES.

Applications and all communications relating to the Inventions and Designs Act, 1888, should be placed under cover addressed "Secretary to the Government of India, Revenue and Agricultural Department (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, is open for the transaction of business on all days (except Sundays and Gazetted Holidays) from 11 A.M. to 4 P.M.

Applications for the registration of Trade Marks as "Designs" under Part II of the "Inventions and Designs Act (V of 1888)" are frequently received in the Office of the Secretary appointed under the said Act. It is hereby notified for general information that the Government of India are advised that Trade Marks are not "Designs" within the meaning of the said Act, and, therefore, are not capable of such registration.

G. W. FORREST,
Secy. under the Inventions and
Designs Act, 1888.

MILITARY DEPARTMENT.

COMMISSARIAT-TRANSPORT DEPARTMENT.

Fort William, the 14th December, 1893

International competition for prizes for the best designs and models of a transport cart for the Army in India.

The following models were received by the Government of India in connection with the competition :—

*Models were received under the following
Mottoes :—*

- Gallovidian.
- Omnibus.
- Ex Industria Decus.
- Victor.
- 5 Balance.
- Cantilever.
- Cycle.
- Si Vis Pacem Para Bellum.
- Ziba.
- 10 Dum Spiro Spero.
- Tonga.
- Sphinx "At Spes Non Fracta."
- Atempto.
- Spero.
- 15 Omega.
- Lead on.
- Medio Tutissimus Ibis.
- Factor.
- Suivez la Raison.
- 20 Frenum Mihi Libertas.
- Esto Carronade.
- Red White and Blue.
- Two heads are better than one.
- Jugurtha, Alpha and Omega (2 carts received).
- 25 Ad Rem.
- Engineer and Gunner.
- Work and despair not.
- Joppa.
- Boltless.
- 30 Nee Aspera Terrent.
- Celestial.
- Tactics.
- Any shilling save.
- T. Titan.
- 35 Stet Fortuna Domus.
- Himalaya.
- Exandrum.
- Southern Cross.
- Strength and Simplicity.
- 40 After Clouds Sunshine (2 carts received).
- Finis Coronat Opus.
- Juste Milieu.
- To be or not to be. Sedula Apis.
- Esse Quam Videri.
- 45 In veritate Victoria.
- Cymro.
- Solem Fero.
- Defence Not Defiance.
- Sobriquet.
- 50 Ardo.
- Frontier.
- Impedimenta.
- Cestrian.
- Excelsior.
- 55 Nil Desperandum.
- Shikari.
- "Hast thou mounted the pulpit? Thou art not there-
fore a preacher."
- Chi Sara Sara.
- 60 Ex Pede Herculem.
- Fidelis.
- Ultinam.
- Nec Aspera Terrent.
- Moidart.
- 65 Vigilans Audax.
- Meerut.

- Certavi Et Vici.
- Wheeler.
- Perseverentia Conficiat Multa.
- 70 Invention is the Mother of Good Luck.
- Te Judice.
- Tortoise (2 carts received).
- Wagonage.
- Vigilantibus.
- 75 Simplex.
- Tubular Tee Cart.
- Economic Angle Cart.
- Clive.
- Angle and Tee.
- 80 Premier.
- The K Cart.
- Prospect.
- Pietas Sobrietas Justitia.
- Simple Simon.
- 85 Finis Coronus Opus, with the Monogram (D.A.L.).
- Palmam Qui Meruit Ferat.
- Steel Reversi.
- Celerity.
- Clevelands.
- 90 Omne Bonum Dei Donum.
- Self-help.
- Hydraulic.
- Simplex Firmusque Ferro et Interallios.
- Wear and Tear.
- 95 Interchangeable.
- Self-made Progress.
- Tubular.
- Amat Victoria Curam.
- Mild Sreel.
- 100 Pro Utilitate.
- Clydesdale.
- Verax.
- Iron Duke.
- Nil Desperandum.
- 105 Unbreakable.
- Causeway.
- Elasticity.
- Cymro Ubique.
- Not I but Christ.
- 110 Rex.
- Mandrill.
- The B cart.
- L' virtues et virtuem.
- Ivanhoe.
- 115 Regnes.
- Fideli Certa Merces.
- Hammonia X.
- York.
- Challenge.
- 120 Rast ich so rost ich.
- Che Sara Sara.
- C. T.
- Curro.
- 125 A crest and coat of arms with the Motto
Patriæ Infelici Fidelis (3 carts received).
- Occultus non Extinctus.
- Westward Ho!

*The following were received but were not
sent under a Motto or Device :—*

- Sturgis' Self Dumping Cart.
- Mr. Christian Koenig's Cart.
- 130 Mr. George Francis Fischer's Patent Cart.
- Mr. Charles Bowser's Cart.
- Mr. W. R. Chill's Cart.
- Mr. A. T. Peacock's Cart.
- Mr. A. A. Zalaudek's Cart.

Models were received under the following Devices:—

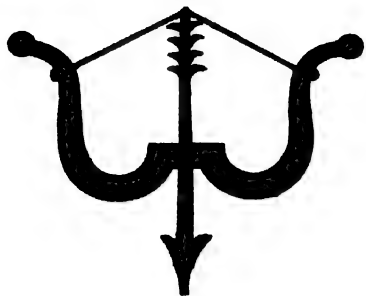
1



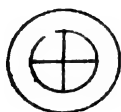
2



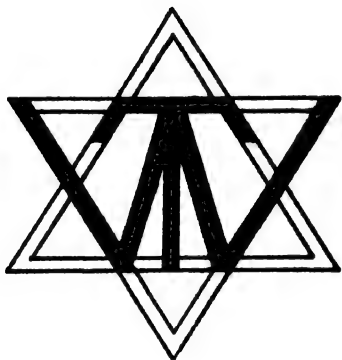
3



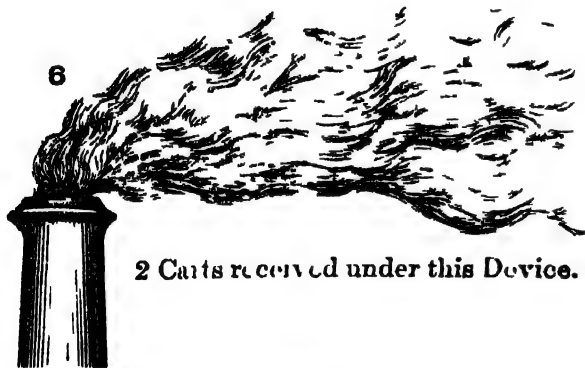
4



5



6



2 Carts received under this Device.

7



8



9



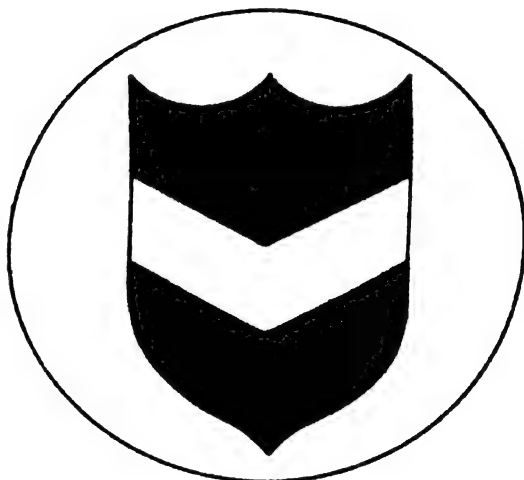
10



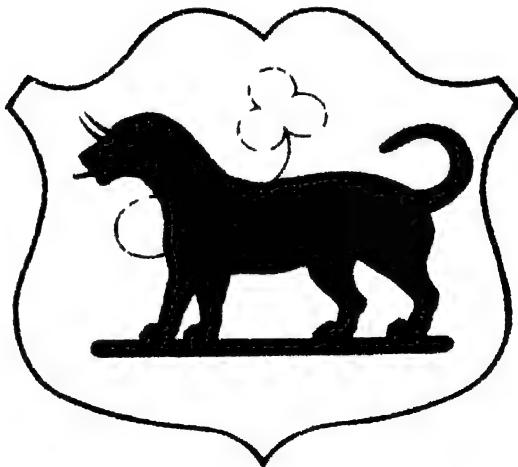
11



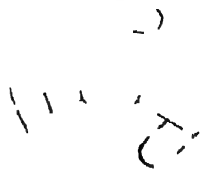
12



13

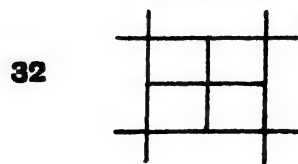
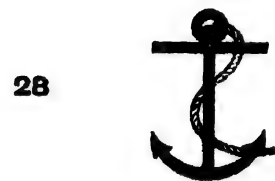
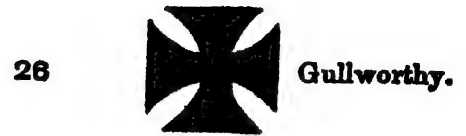
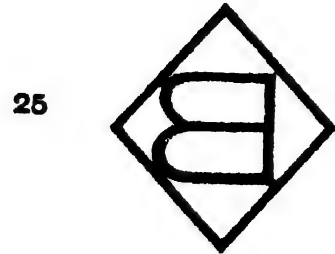
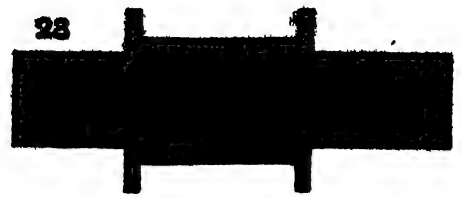
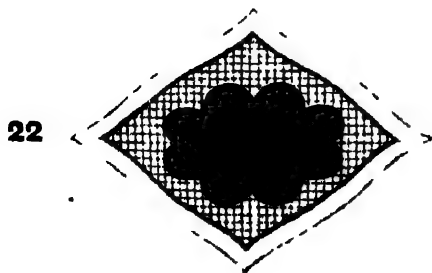
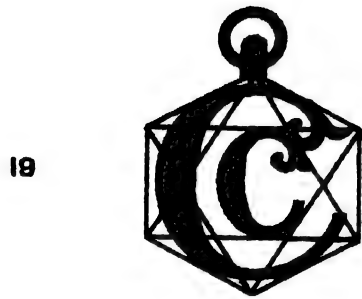
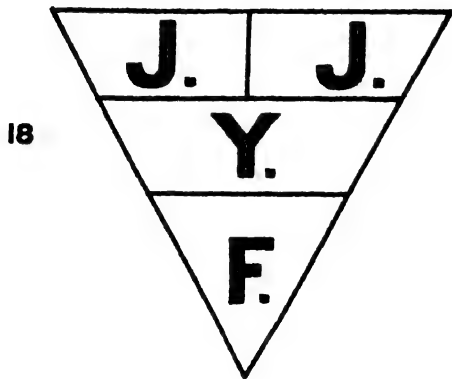
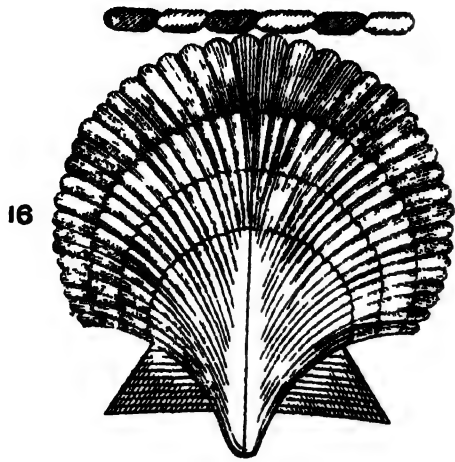


14



15





In continuation of the foregoing Notification the following results of the "Cart competition" are published for general information :—

Serial Number.	Motto.	NAME.	Award.
CXVII . . .	The K Cart	Mr. W. G. Kirkman, Overseer of Smiths, Gun-Carriage Factory, Madras.	1st Prize.
LXI . . .	"Sedula Apis" To be or not to be	Mr. W. R. Browne, Assistant Mechanical Engineer, and Mr. E. H. Brock, Foreman Smith, Gun-Carriage Factory, Colaba.	2nd „
XXVII . . .	"Medio Tutissimus Ibis"		3rd „
XXXII . . .	"Esto Carronade"	Mr. Frank Ball, 2, Forge Row, Carron, Larbert, Stirlingshire, Scotland.	4th „
LVIII . . .	"Junc Milieu"	(This competitor does not wish his name and address to be made public.)	5th „

In continuation of the foregoing Notifications it is hereby notified for the information of whoever it may concern, that models of unsuccessful competitors in the "Cart Competition" will be returned at the owner's expense, on application to the Secretary, "Cart Competition" Committee, Calcutta, within six months of the date of issue of this notification. The cost of packing and despatching only will be borne by the Government of India. All models not so returned will be broken up.

E. H. H. COLLEN,
Secretary to the Government of India.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th February, 1894.

PARTICULARS.	3½ PER CENT. LOANS			4 PER CENT. LOANS						4½ PER CENT. LOANS			TRANSFER LOAN OF 1879, SEVEN SHILLINGS PER CENT. PORTION.	5 PER CENT. LOAN OF 1895-97.	GRAND TOTAL.		
	Of 1893-94.	Of 1893-94.	Total.	Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	Total.	Of 1870.	Of 1878.				TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	Total.
Balance of 31st January, 1894	50,100	8,60,500	9,10,600	10,85,013	19,96,400	3,03,56,100	16,27,99,400	3,50,52,500	1,79,05,200	24,91,45,613	36,000	82,700	6,13,000	7,31,700	25,10,04,913		
<i>Add—</i> Amount of trans-ferred to in London .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount of trans-ferred to in London .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount of trans-ferred to in London .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras between 1st and 15th February, 1894 . . . . .	...	...	...	...	5,000	2,500	1,60,000	51,500	...	2,19,000	...	...	...	...	2,19,000
Amount enfaced at Bombay between 1st and 15th February, 1894 . . . . .	...	...	...	...	...	500	...	1,000	...	1,500	...	...	...	...	1,500
Amount enfaced at Calcutta between 1st and 15th February, 1894 . . . . .	...	12,000	12,000	...	...	17,500	45,300	5,500	25,000	93,300	...	...	...	...	1,05,300
<i>Deduct—</i> Amount written off in the London Registers	50,100	8,72,500	9,22,600	10,85,013	20,01,400	3,03,76,600	16,30,94,700	3,51,10,500	1,79,30,200	24,95,08,413	36,000	82,700	6,13,000	7,31,700	25,13,30,713		
Balance on 15th February, 1894 . . . . .	...	25,000	25,000	...	...	7,40,600	17,73,300	94,200	93,500	27,01,600	...	...	52,800	52,800	27,79,400
	50,100	8,47,500	8,97,600	10,85,013	20,01,400	2,96,36,000	16,12,31,400	3,50,16,300	1,78,36,700	24,68,06,813	36,000	82,700	5,60,200	6,78,900	24,85,51,313		

NOTE.—From 9th June, 1897, to 15th Dec., 1893, enfaced from India 8,427 lakhs; re-transferred from London 7,365 lakhs.

16th Dec., 1893	9
1st Jan., 1894	14
15th Jan., 1894	15
1st Feb., 1894	27
15th Feb., 1894	3
1st Feb., 1894	7,337 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 15th February, 1894.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Balance against India 1,130 lakhs.

SURVEY OF INDIA DEPARTMENT.
MAP RECORD AND ISSUE OFFICE.

Maps published at the Head-Quarter Offices, Calcutta and Dehra Dun, for the Quarter ending 31st December, 1893.

Agents for Sale of Maps.

CALCUTTA.—No Agent. Maps can be obtained from the Office, 13, Wood Street.	POONA.—Superintendent, Government Photo-zincographic Department.
ALLAHABAD.—Curator, Government Books, N.-W. Provinces.	MANDALAY.—The Manager, Mandalay Herald Press.
NAGPUR.—Curator, Government Books, Central Provinces.	AHMEDABAD.—The Huzoor Deputy Collector, for maps of Gujarat only.
LAHORE.—Munshi Gulab Sing, Government Publishers and Booksellers.	LONDON.—Mr. Edward Stanford, 26 and 27, Cockspur Street, Charing Cross, London, S. W.
MADRAS.—Messrs. Higginbotham & Co.	SIMLA.—Mrs. E. Corstorphan, Simla Fancy Repository.

All published maps are sold at the Survey of India Office, Calcutta, for cash *prepaid*.

N.B.—Maps are issued on the Public Service from the Calcutta Office, and also by the above-mentioned agents. The cost of mounting maps, packing, and postage of parcels must be borne by applicants themselves. Lists of newly published maps are periodically notified in the *Gazettes of India* and of Local Governments.

The cost of supplies which exceeds Rs50 is adjusted by book-debit for Government Departments by this Office, in communication with the Comptroller of India Treasuries, when invoices are issued in triplicate with maps supplied.

When the cost does not exceed Rs50, agents are authorised to sell to any Government Official. Payment must be made in cash in all cases, *vide* Note XI (2), Article 95, Chapter 6, Volume I of the Civil Account Code.

Cash payments to this Office include payment by Remittance Transfer Receipt or by Money Order. Treasury Receipts or Challans and Stamps are *not* accepted as payment, except from agents.

TITLE.	Scale.	Number of Sheets.	Size of Sheet.	PRICE OF MAP UNMOUNTED.				REMARKS.
				Uncolored.		Colored.		
ATLAS OF INDIA.								
Sheet No. 104	1"= 4M.	1	40"×27"	2	0	2	0	With additions to 1892.
Sheet No. 113	1"= 4M.	1	40"×27"	2	0	2	0	With additions and corrections to 1893.
Sheet No. 67 S. E.	1"= 4M.	1	26"×17"	0	12	0	12	With additions to 1892.
Sheet No. 130 N. W.	1"= 4M.	1	26"×17"	0	12	0	12	With additions to 1890.
PROVINCIAL MAPS.								
Assam, Sheets Nos. 4 (with additions to roads and corrections to boundaries to March 1893) and 9 (with additions and corrections to 1893)	1"= 8M.	2	30"×22"	1	0	1	4	With additions and corrections to Dec., 1892.
Upper Burma, 1893	1"= 16M.	2	40"×27"	3	0	3	8	
Sind	1"= 16M.	1	40"×27"	1	8	1	12	
DIVISIONAL MAPS.								
Allahabad, No. 1	1"= 4M.	2	40"×25"	2	0	2	8	Revised to 1st Apl., 1892.
DISTRICT MAPS.								
Hooghly (Bengal)	1"= 4M.	1	24"×20"	1	0	1	4	With additions to Nov., 1892.
Naga Hills (2nd Edition) (Assam)	1"= 4M.	1	30"×34"	2	0	2	4	
Ruby Mines (Burma)	1"= 4M.	1	34"×26"	1	4	1	8	
STANDARD MAPS.								
CENTRAL PROVINCES—								
Sheet No. 24 S. W. 3 (Parts of Districts Hoshangabad and Betul)	4"= 1M.	1	42"×28"	1	8	1	12	
Sheet No. 25 S. E. 1 (Part of District Betul)	4"= 1M.	1	42"×28"	1	8	1	12	
NORTH-WESTERN PROVINCES AND OUDH—								
Sheets Nos. 39 A, 40, 41, 56A, 57, 58, 59, 77, 78, 79, 80, and 160	1"= 1M.	1	40"×25"	1	8	1	12	

Maps of the Survey of India Department—continued.

TITLE.	Scale.	Number of Sheets.	Size of Sheet.	PRICE OF MAP UNMOUNTED.		REMARKS.
				Uncolored.	Colored.	
STANDARD MAPS—contd.						
NORTH-EASTERN FRONTIER—						
Sheet No. 15 (3rd Edition)	1"= 8M.	1	40"×25"	1 8	1 12	
Sheet No. 23 N. W. (7th Edition)	1"= 4M.	1	40"×25"	1 8	1 12	
SOUTH-EASTERN FRONTIER—						
Sheets Nos. 3 (2nd Edition) and 7 (2nd Edition)	1"= 8M.	2	40"×25"	1 8	1 12	
Sheets Nos. 4 N. E. (5th Edition) and 4 S. W. (7th Edition)	1"= 4M.	2	40"×25"	1 8	1 12	
PUNJAB SURVEY—						
Sheet No. 290 N. W.	2"= 1M.	1	42"×28"	1 8	1 12	
PLANS OF CITIES AND CANTONMENTS.						
CALCUTTA, Sheets Nos. G1, G2, G3, G4, H2, H3, H4, H5, H6, I17, I4, I5, I6, I7, I8, I9, I10, J10, J11, K11, K12, K13, and L15	{ 105·6=1M 1"=50 Ft. }		23	34"×26"	1 8	...
ADMINISTRATION REPORT MAPS.						
Agra	1"= 8M.	1	18"×12"	0 6	...	Engraved.
Akola (Hyderabad Assigned Districts)	1"= 8M.	1	13"×8"	0 4	...	
Amraoti	1"= 8M.	1	13"×8"	0 4	...	
Banda	1"= 8M.	1	13"×8"	0 4	...	
Bara Banki	1"= 8M.	1	13"×8"	0 4	...	Do.
Bareilly	1"= 8M.	1	13"×8"	0 6	...	Do.
Basim	1"= 8M.	1	13"×8"	0 4	...	Do.
Bijnor	1"= 8M.	1	15"×11"	0 6	...	Do.
Buldana	1"= 8M.	1	15"×11"	0 4	...	
Budaun	1"= 8M.	1	18"×12"	0 6	...	Do.
Cachar	1"= 8M.	1	13"×17"	0 6	...	
Cawnpur	1"= 8M.	1	18"×12"	0 6	...	Do.
Ellichpur	1"= 8M.	1	13"×8"	0 4	...	
Faridpur	1"= 8M.	1	18"×12"	0 6	...	Do.
Farukhabad	1"= 8M.	1	18"×12"	0 6	...	
Fatehpur	1"= 8M.	1	18"×12"	0 6	...	Do.
Fyzabad	1"= 8M.	1	18"×12"	0 6	...	Do.
Goalpara	1"= 8M.	1	13"×17"	0 6	...	Do.
Hardoi	1"= 8M.	1	13"×17"	0 6	...	Do.
Murshidabad	1"= 8M.	1	16"×13"	0 6	...	
Rai Bareilly	1"= 8M.	1	13"×10"	0 6	...	Do.
Sitapur	1"= 8M.	1	18"×13"	0 6	...	Do.
Sylhet	1"= 8M.	1	13"×17"	0 6	...	Do.
Wun	1"= 8M.	1	13"×8"	0 4	...	April, 1893.
North-West Provinces and Oudh	1"= 32M.	1	25"×22"	0 8	0 12	
Skeleton Map of the Punjab and surrounding Countries	1"= 32M.	1	31"×27"	0 12	1 0	
MISCELLANEOUS.						
Panoramic Profile of the Hill Ranges seen from Simla at Jakoo, 8,055 feet (W. and E. portion)	1"= 32M.	1	30"×22"	...	2 0	With corrections and additions to Railways and Canals to Sept., 1892.
Route Map for the Western Himalayas, Kashmir, Punjab, and Northern India, with portions of Afghanistan, Baluchistan, etc.	1"= 32M.	1	40"×27"	2 4	...	
Indo-China	1"= 32M.	2	34"×26"	3 0	3 8	With additions to Railways, 1893.
TRIANGULATION CHARTS, etc.						
Madras Forest Survey, Coimbatore District, Coimbatore Taluk, 1890-91	...	1	20"×27"	0 8	...	Preliminary.
Madras Forest Survey, Udampalpet and Pollachi Taluks, 1890-92	...	1	20"×27"	0 8	...	
Principal Triangulation of the Mandalay Series No. 4, Season 1892-93	1"= 4M.	1	42"×28"	1 0	...	

W. J. BYTHELL, *Captain, R.E.,*
Offg. Asst. Surveyor-General,
In charge Map Record and Issue Office.

COMMISSIONER OF AJMERE-MERWARA.

Catalogue of Books printed in the Ajmere-Merwara Districts, and registered under Act XXV of 1867, during the 4th quarter ending the 31st December, 1893.

Serial No.	Date of registration.	Title of books and content of the title page, etc.	Language in which the book is written.	Name of the author, translator, or editor of the book or any part thereof.	Subject of the book.	Place of printing and place of publication.	Name or firm of the printer, and name or firm of the publisher.	Date of issue from the press or of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or third number of edition.	Number of copies of which the edition consists.	Whether book is printed or lithographed.	Price at which the book is sold to the public.	Name and residence of the proprietor of the copyright or of any portion of such copyright.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
18	1st November, 1893.	Om:Uhajan.	Hindi.	Mul Chand Dhoot of Beawar.	Prayers.	Vedic Press, Ajmere.	Yagya Datta Shastri, Officiating Manager.	2nd October, 1893.	25 pages.	4" X 2 $\frac{3}{4}$ ".	First edition.	500	Printed.	Six pies.	Nil.	
19	11th November, 1893.	Homœopathic Jwar-Chikitsamrit.	Hindi.	Dr. Krishna Lal, Homœopathic Practitioner, Jeypore.	Treatment of Fevers.	Vedic Press, Ajmere.	Yagya Datta Shastri, Officiating Manager.	27th October, 1893.	192 pages.	8" X 5".	First edition.	1,000	Printed.	Three rupees.	Dr. Krishna Lal, Homœopathic Practitioner, Jeypore, Rajputana.	
20	2nd December, 1893.	Purusarath Prakash.	Hindi and Sanskrit.	Swami Vishweshwaranand Saraswati and Brahmochari Nityanand.	The Duty of Man.	Rajputana Printing Press Company, Limited.	Madan Chand, Manager.	2nd November, 1893.	358 pages.	6 $\frac{3}{4}$ " X 4".	First edition.	1,000	Printed.	One rupee and eight annas.	Swami Vishweshwaranand Saraswati and Brahmochari Nityanand.	

The 16th February, 1894.

A. MARTINDALE,
Offg. Commr. of Ajmere-Merwara.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Simla, the 15th February, 1894.

No. 5.—Third grade Assistant Surgeon Avinash Chunder Ghosh, of the Bengal Provincial Establishment, now on deputation in Burma, has been removed from the service of Government, owing to his continued failure to pass the Septennial Professional Examination.

W. R. CLARK, *M.B.*,

Offg. Secretary,

for Surgeon-General with the Govt. of India.

AGENT TO THE GOVR.-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 16th February, 1894.

No. 999.—With reference to this Office Notification No. 7063, dated 15th December, 1893, Captain W. W. Norman, Indian Staff Corps, returned from privilege leave and assumed charge of his duties as Commandant, Zhob Levy Corps, in the forenoon of the 26th January, 1894.

By Order,

P. T. SPENCE, *Lieut.*,

Second Assistant.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 14th February, 1894.

No. 125.—It is hereby notified, for general information, that the following Rules for the Registration of Vital Statistics, framed by the Municipal Committees of Ajmere, Beawar, and Kekri at special meetings, under Section 116(1) (c) of the Ajmere Municipalities Regulation, 1886, having been published as prescribed by Rule 56 of the Rules made by the Chief Commissioner under Section 145 of the said Regulation, and having been confirmed by the Chief Commissioner under Section 116(3) of the said Regulation, will come into force in the said Municipal areas from the 1st April, 1894:—

Registration.—When a birth, marriage, or death shall occur in any household, the head of the household or, in his absence, any adult member of the family, or any servant in the case of a birth or marriage, and the mohulla sweeper, in the case of a death, shall, within one week and between the hours of 9 A.M. and 5 P.M., report the occurrence, or cause a report of it to be made, at the nearest octroi post.

2. Penalty.—Whoever is guilty of a breach of the preceding rule shall, on conviction before

a Magistrate having jurisdiction, be liable to a fine not exceeding five rupees.

3. Registration of births and deaths by Government and Railway servants in institutions under their control.—The Civil Surgeon, the District Superintendent of Police, and other Government and Railway Officers shall report to the Municipality within one month all births and deaths occurring within municipal limits in the institutions under their control.

4. Forms of registers and reports.—The reports and returns required in the preceding rules shall contain the following particulars which shall be entered in registers kept at each octroi post, *viz.*:—

(a) As to births—

- (I) Date of occurrence.
- (II) Sex of child.
- (III) Name of father.
- (IV) Residence of father.
- (V) Occupation, caste (if any), and religion of father.
- (VI) Name of person making the report and return.

Note.—If the person registering the occurrence desires it, he may, within a fortnight, apply to the Municipal Secretary to register the name of the child. Provided that in the case of illegitimate children, at the option of the person making the report or return, the name, residence (caste if any), and religion of the mother may be substituted for particulars (III), (IV), and (V).

(b) As to marriages—

- (I) Date of occurrence.
- (II) Name of bridegroom.
- (III) Ages of parties (if furnished).
- (IV) Caste of parties.
- (V) Name of person making the report.

(c) As to deaths—

- (I) Date of occurrence.
- (II) Name of deceased.
- (III) Father's name, or in the case of a married woman (husband's name).
- (IV) Sex.
- (V) Age.
- (VI) Occupation, caste (if any), and religion.
- (VII) Residence.
- (VIII) Supposed cause of death.
- (IX) Name of person making the report.

5. Registration of dead bodies found exposed.—In the case of a dead body of any person unknown, or which is not claimed by any person, being found exposed, the District Superintendent of Police shall within one week, report the fact to the Municipal Secretary.

6. Inspection of registers and copies of extracts.—These registers shall be open during office hours to inspection by any inhabitant of the Municipality, and the Secretary shall be bound to give certified extracts therefrom to persons interested upon payment of a fee of two annas. The Municipal Secretary shall supply, on demand, copies of and extracts from these registers, free of cost, to the District Superintendent of Police, to the Registrars of Births, Deaths and Marriages, and to any Government officer, Judge or Magistrate, who may require this information for public purposes.

By Order,

O. V. BOSANQUET,

*First Asst. to the Agent to the Govt.-Genl.,
Rajputana, and Chief Commr., Ajmere-Merwara.*

RAJPUTANA AND CENTRAL INDIA ADMINISTRATIONS, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Camp Ajmere, the 15th February, 1894.

No. 143-S.-C.—1. Mr. E. G. Foy, Executive Engineer, 2nd grade, Ajmere Provincial Division, is deputed to Burma for six months with the sanction of the Government of India, Public Works Department.

2. Rai Sahab Sham Nath, Executive Engineer, 3rd grade, will act as Executive Engineer, Ajmere Provincial Division, during Mr. Foy's absence in Burma, or until further orders.

By Order,

H. F. WHITE, *M.I.C.E.*,

*Secretary to the Agents to the Govr. Genl.,
Rajputana and C. India, P. W. Dept.*

RAJPUTANA ADMINISTRATION, PUBLIC WORKS DEPART- MENT.

NOTIFICATION.

*Camp Oodeypore, the 18th February,
1894.*

No. 172-S.-C.—Mr. W. Home, Manager, Jodhpore-Bikanir Railway, has been granted 9 months' furlough, under Article 340 of the Civil Service Regulations, with effect from the 10th of March, 1894, or such subsequent date as he may avail himself of it.

2. Mr. J. E. Gabbett, Executive Engineer, is appointed, subject to confirmation by the Government of India, to act as Manager of the Jodhpore-Bikanir Railway, in addition to his own duties as Engineer of the Bikanir State, during the absence of Mr. W. Home on furlough, or until further orders.

By Order,

H. F. WHITE, *M.I.C.E.*,

*Secretary to the Agent to the Govr. Genl.
in the P. W. D., Rajputana.*

INDIAN MUSEUM. Trustees' Office.

NOTIFICATION.

Calcutta, the 16th February, 1894.

No. 424-P.-6.—Mr. E. C. Cotes, Deputy Superintendent of the Indian Museum, is granted furlough for one year, with effect from 12th April, 1894, or such subsequent date as he may avail himself of it.

By Order,

WILLIAM KING,

Hony. Secy. to the Trustees.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 16th February, 1894.

No. 3-A.—Lieutenant A. T. Moore, R.E., Assistant Engineer, 1st grade, passed the Departmental Standard Examination in Hindustani, prescribed in Public Works Code, Chapter II, paragraph 18, on the 7th February, 1894.

R. T. R. LAURENCE, *Captain, R.E.*,
for Director-General of Military Works.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 20th February, 1894.

No. 7.—Mr. A. R. Walsh, Assistant Engineer, 3rd grade, is transferred from the East Coast Railway to the North Western Railway.

No. 8.—Lieutenant J. H. Twiss, R.E., Assistant Engineer, 2nd grade, passed the Departmental Standard Examination prescribed in Public Works Department Code, Volume I, Chapter II, paragraph 18, on the 14th December, 1893.

W. S. S. BISSET, *Licut.-Col., R.E.*,
Offg. Director General.

REPORTS OF DESERTIONS.

*Report of a Deserter or Absentee without leave
from the C Battery, Royal Horse Artillery,
dated at Meerut, this 21st day of February,
1894.*

Number, Rank, and Name, —No. R.A 63224, Driver Thomas Goodfellow.	Place of Enlistment,— Great Yarmouth.
Age,—27 years.	Parish and County in which Born,—Stepney, London.
Height,—5 feet 6 inches.	Date of Desertion or Ab- sence,—18th February, 1894.
Colour of— Complexion, fresh; Hair, light brown; Eyes, grey.	Place of Desertion or Ab- sence,—Meerut.
Trade,—Fisherman.	Marks,—None.
Date of Enlistment,—3rd October, 1887.	Under 7 years' service.

—, *Capt., R.H.A.*,
Comdg. C Batty., R.H.A.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, *Major, S.E.*,
Principal, Thomason College.

CURRENCY NOTES.

The following Currency Notes of the Calcutta Circle are stated to have been destroyed, and payment of their value has been claimed by the person whose name is placed against the numbers; any other person claiming a right to them is warned to communicate at once with the undersigned:—

NOTES WHOLLY LOST OR DESTROYED.			
Regt. No.	No. of Notes.	Value.	Name of Claimant.
		₹	
W 5 of 1893-94.	V26-78781	10	H. H. Haines, Esq., Officiating Deputy Conservator of Forests, Jalpaiguri Division.
	V49-77938	10	
	V27-49173	10	
	V49-77939	10	
	V33-63283	10	
	V27-18503	10	
	V47-53726	10	
	V49-77940	10	

H. J. BRERETON,
Assistant Comptroller-General,
In charge, Paper Currency.

CALCUTTA,
PAPER CURRENCY DEPARTMENT,
The 13th February, 1894.

ELEPHANTS FOR SALE.

NOTICE.

For sale, four elephants, all valuable fine tuskers, as per following description:—

Name.	Age (probable).	Size.	Disposition or temper.
	Years.		
1. Bada Motiguz	50	9' 3"	Good.
2. Pown Guz	53	9' 3"	Good.
3. Jung Bahadur	53	9' 6"	Good.
4. Captain Gunning	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.

Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,
Conservator of Forests, Northern Circle.
CONSERVATOR'S OFFICE, NORTHERN CIRCLE,
MADRAS PRESIDENCY,
Visagapatam, 18th July, 1893.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 17th February, 1894.

No. 204-I.—Mr. F. W. Tytler, Superintendent, Railway Mail Service, 3rd grade, is granted leave on medical certificate out of India for three months from the 15th February, 1894, or from the date on which he may avail himself of it.

Mr. C Davis is appointed to act as Superintendent, Railway Mail Service, 4th grade during Mr. Tytler's absence, or until further orders.

The 19th February, 1894.

No. 228-I.—The following appointments are made, with effect from the 31st October, 1893, *vice* Mr. C. E. Mountford, Postmaster, Delhi, retired:—

Mr. W. Bright, Postmaster, Rawalpindi, to be Postmaster, Delhi.

Mr. A. Lumsden, Postmaster, Peshawar, to be Postmaster, Rawalpindi.

Mr. M. T. McDermott to be Postmaster, Peshawar.

The 20th February, 1894.

No. 246-I.—Babu Purna Chandra Mustaufi, Superintendent of Post Offices, 2nd grade, is granted an extension of furlough for one month and eighteen days, from the 11th February, 1894.

No. 252-I.—Mr. C. Allsop, Superintendent of Post Offices, officiating in the 1st grade, having been appointed to act as 3rd Assistant Director General from the 1st March, 1894, Mr. I. G. J. Hamilton, Superintendent of Post Offices, 2nd grade, is appointed from that date, until further orders, to act in the 1st grade, *vice* Mr. F. Whympier on deputation as Officiating Deputy Postmaster General, Assam.

The 22nd February, 1894.

No. 282-I.—Mr. J. R. Coles, Postmaster, Bankipore, is granted leave without allowance from the 12th to the 21st December, 1893, both days inclusive.

Babu Jawala Pershad is appointed to be sub. *pro tem.* Postmaster, Bankipore, during the absence of Mr. Coles.

No. 284-I.—Mr. J. R. Coles, Postmaster, Bankipore, is transferred to Ajmere.

Pandit Prannath, Postmaster, Ajmere, is transferred to Bankipore.

Babu Jawala Pershad is appointed to act as Postmaster, Bankipore, until relieved by Pandit Prannath.

H. M. KISCH,
Offg. Dir.-Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on
20th February, 1894.

Agent, W. J., Bush & Co.	Harris, Bert.	Superintendent,
Bruce, Chas. H.	Halloway, Mrs. (care of Mrs. Boilard).	Delhi Flotilla Works.
Campbell, Geo., & Co. (Outfitters).	Hunter, Mrs. M.	Roberts, P. M.
Carlisle, F.	Landman, Bellina, Mrs.	Tyler, Charles B.
Clemanson, Sam.	MacLeod, Mrs. (care of Morris & Co).	Universal Advertising Agency.
Chow, A. M.	Mulani, I. J.	Victoria Jubilee Water-works.
Cox, E. T.	Norse, James, & Co.	Vallance and Vallance.
Curry, A., & Co. (Shipping Agents).	(Riely, J. H. Agent).	Wyse, Mrs.
De Beldt, G.	Rose & Co.	Williams, J. Lewis (Iron-monger).
Dickson & Co.	Rowe, Coy.	
Drury, Miss.	Shephard, H. P.	

Letters marked "Care of Post Office."

Abbott, Mrs. Mary.	Frank, Madame	Pattman, H. A.
Adeane, Mrs.	Rose.	Phillips, Capt. B.
Affleck, Miss.	Good, Mrs.	Platt, H. J. H.
Aldridge, W. F.	Good, Mrs.	Plunkett, W.
Atkins, F. T.	Goldstein, Miss M.	Raubal, Guido.
Audit, M. N.	Graff, Juliet,	Rentiers, John B.
Aviet, G. C. E.	Madam.	Rentoch, Wm.
Bartholomew, F. M.	Grey, Mrs. L.	Rice, Cecil Spring.
Basten, N.	Hainworth, F. S.	Robertson, J. M.
Bellosta, Guilio,	Hamnett, E. C.	Robert, W. J.
Signor.	Hand, F.	Roper, E. W.
Binback, J.	Harter, Franz. H.	Roper, Miss.
Bismark Bohlen	Haworth, W.	Roper, Miss C.
Graf, H.	Heffernan, W.	Ross, W. L.
Brian, Mrs. J. F.	Helm, E.	Sage, Homme Leon.
Brian, Miss Marie.	Henry, Joscelyn.	Savielle, A. J.
Burt, Cecil.	Henry, J.	Scott, H. F.
Buyers, J. W.	Hilliard, Lt. M. A.	Shade, F.
Cameron, Mrs.	Honiggor, Fritz.	Simmonds, Mrs. J.
Cameron, John G.	Huyles, H. W.	W.
Campbell, Mrs. F.	Hulton, Eustace.	Slaven, C. E.
T.	Ingram, J.	Spanion, A.
Carey, L. S. D.	Jackson, J.	Spanion, Comte de.
Cargill, St. Cal. S.	Joakim, W. L.	Staniland, Carl.
Chartwright, W.	Keane, Mrs.	Stoeb, Mrs. H.
Chamberlain, Miss	Keay, Seymour.	Stoddard, W. A.
L.	Kemp, A.	Stuart, J. W.
Clarke, Rev. C. P.	Kerry, H.	Stuart, Major-Genl.
Clifford, W. T.	Lacelles, J. H.	J. W.
Coqueval, Paul.	Lang, A. H., Rev.	Sykes, Mrs.
Cohen, J. E.	Lenzie, M. A.	Templeton, Wm.
Coles, J. R.	Mackenzie, Mrs. M.	Thomson, Mrs.
Cousins, Mrs. S.	M.	Thornton, Mrs. F.
Craven, J. A.	Mackenzie, M. M.	Thornton, Mrs.
Cuthbertson, W.	Malcolm, A.	Tordo, Signr. G.
Davis, Lucie, Miss.	Mathews, Mrs. J.	Maria.
DeHaux, W.	W.	Tour, Mrs. Chan.
DeCroix, Henry.	McCarthy, Florence.	Trevison, R.
Deighton, A.	McDonald, D. M. K.	Tundre, A.
Dempster, Mrs.	Madden, C. W.	Tyacke, Col. R.
Dion, Mrs. N.	Marshall, L. S.	Ufford, Charles.
Dirks, Ed.	Mcugel, C.	Verbeck, Professor
Donohue, Mrs.	Meyer, Hans.	C.
Douglas, J. B.	Mitchell, W. J.	Walker, J. Napier.
D'Arc, Geo.	Morris, Capt. R.	Webster, Capt. Fred.
D'Arc, Miss E.	Murray, Miss.	Werner, Anton.
Edds, Miss Mary.	Murphy, T. J. E.	West, W. W.
Fenton, J. J.	Nebel, W. H.	Whitby, E. G.
Fichtner, Theodor	Nicholls, F. G.	Whitfield, E. J.
Clement.	O'Sullivan, Wm.	Wilson, Frank.
Fischer, Carl.	Oertel, F. O.	Wyourd, Mrs. W.
Fleming, Sandford.	Oewel, F. W.	Yeoward, Mrs.
Forrester, W.	Overlie, O.	W. R.
Fox, B.	Parkinson, H.	

Registered Letters.

Aldham, C. J.	Fichtner, T. C.	Sewell, G.
Atkins, F. T.	Musleah, N. S.	Wilson & Co.
Cameron, J. G.	Raubal, Guido.	(Agents).
Desbruslais, Mr.	Ross, Dr. A.	

Unclaimed Letters held in the Bombay General Post Office.

Allan, C. H.	Haskell, F. B.	Reevly, Mr. P.
Afflick, Miss Edith.	Hubbard, Miss.	Ranedoch, R.
Black, Mrs.	Hibbard, T. V.	Rubrecht, Morie.
Barker, D.	Isaac, Miss.	Robinson, J. F.
Branderburg, Ann	Ivas, R. J.	Rotchell, Mrs.
E.	Jones, Captn.	M. G.
Bates, R. W.	R. D. P.	Stuart, Mrs. M.
Barton.	Joplin, Mrs. A.	Simpson, J.
Cheron, Monsieur	Jehangir Cowasji.	Spanion, Mr. A.
Febern.	Madge, D. F.	Sharpe, F. S.
Challenger, Master	Morris, Mrs.	Sakalske.
H. L.	Michell, Charles.	Snelling, T.
Carely, Joe.	Moritz, Vena	Smith, Mrs. J. G.
Cosserat, A. W.	Merchant.	Schiviering, Clov.
Caldecott, John.	Newsome, C. M.	Thomas, A. H.
Dunning, Arthur.	Niemarm, Gustao.	Thomas, E. A.
DSouza, B. J.	Naylor, P.	Simon.
Diamante, Monsieur	O'Rielly, Brigade-	Tomara, Madame
Ortav.	Surgn. Lt.-Col.	Olga.
Drewits, Mrs. Hans.	T.	Thornton, Lt.
Elsworth, Tyndall.	O'Hearn, P.	Thornton, G. B.
Exvyr, Bombz.	Otto, J. E.	Whitehead, Alfred,
Fox, H. W., Agent,	Oliver, Miss.	& Mrs.
Messrs. A.	Porris, Professor.	White, Charles
Ransom & Coy.	Penton, T.	M. E.
Forrester, A.	Paterson, A. V.	Wilson, Alexander
Gillet, J. H.	Pritchard, Finlay.	C.
Hopkins, R. J.	Percival, K. Joyce.	Wardroper, Col.
Hill, T. C.	Prince Pereira	Warwick, Coy.
Hall, Surgeon-Capt.	D'Uranbarg.	Wingarton, Miss.
G. F.	Pandaline, Right	Wineklar, C. J.
Hutchins, B.	Hon'ble DSantino.	Worthington, Horry.
Halt, Mr. George	Pelarcen, H. E.	Wilkinson, Mrs.
E.	Peltz, Madame	Williams, Maggie.
Harra, Lucy.	Sarina.	
Haner.	Roper, E. W.	

Unclaimed Letters held in the Barrackpore Post Office on the 19th February, 1894.

Nil.

The 24th February, 1894.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies through United Kingdom.	1894. 28th Feb.	Per P. and O. Steamer from Bombay.
Ditto (Book Post and Pattern Packets).	27th "	Ditto.
Mauritius, Mahé (Seychelles), Mayotte, Nossi Be, and Réunion.	28th "	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal, and Cape Colonies.	28th "	Ditto.
Ceylon Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China, and Japan.	3rd Mar.	Ditto.
Australia, New Zealand, and Tasmania.	3rd "	Ditto.
Madras and Colombo	6th "	Per P. & O. Str. Bengal.
Straits, China, and Japan . .	25th Feb.	Per Steamer Lightning.
Rangoon and Moulmein . . .	27th "	Per Steamer Ethiopia.
Rangoon, Moulmein, Penang, and Singapore.	2nd Mar.	Per Steamer Purnea.
Akyab, Kyaukpyu, Sandoway, and Rangoon.	28th Feb.	Per Steamer Kistna.
Port Blair	8th Mar.	Per Steamer Shahjehan.
Mauritius	2nd "	Via Tuticorin and Colombo.

N.B.—The letter-box for inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely, after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

JOHN OWENS,

Presidency Postmaster, Calcutta.

REDUCTION IN PRICE OF CINCHONA FEBRIFUGE.

From 1st April, 1891, and until further orders, Cinchona Febrifuge can be purchased by all Government officers and by any one taking *ten pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates—four-ounce tin, *Rs 8*; eight-ounce tin, *Rs 5*; one pound tin, *Rs 10*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only* at the under-noted rates—per four-ounce tin, *Rs 3*; per eight-ounce tin, *Rs 6*; per pound tin, *Rs 12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

জ্বর স্নিকোনার মূল্য কম করণ ।

১৮৯১ সালের এপ্রেল মাসের ১লা তারিখ অবধি বাবৎ অস্ত্র আত্মা না হর তাবৎ কলিকাতার বোটানিকেল গার্ডেনের অর্থাৎ কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট গবর্ণমেন্টের কর্তৃত্বাধীন এবং অপর কোন ব্যক্তি এক কালীন দশ পৌণ্ড করিবে নিম্নলিখিত হিসাবে জ্বর স্নিকোনা পাইবেন অর্থাৎ চারি ওন্স টিন ২১০ টাকার, আট ওন্স টিন ৫, টাকার ও এক পৌণ্ড টিন ১০, টাকার পাইবেন । সর্ব সাধারণে কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট নগদ মূল্য দরে এই এই হিসাবে অর্থাৎ চারি ওন্স টিন ৩, টাকার, আট ওন্স টিন ৬, টাকার এবং এক পৌণ্ড টিন ১২, টাকার পাইতে পারিবেন । কলিকাতার প্রধান প্রধান ইউরোপীয় ও দেশীয় ঔষধ বিক্রেতাগণও এই ঔষধ বিক্রয় করিয়া থাকেন । উপরোক্ত হার ছাড়া চারি ওন্স টিনের ১০, আট ওন্স টিনের ১০ ও এক পৌণ্ড টিনের ১০ ডাক মাওল দিতে হইবে ।

PURE SULPHATE OF QUININE.

Manufactured at the Bengal Government Cinchona Plantation.

The price of this Quinine is as follows :—

১ Pound tin,	R16,	or, post free,	R16-12
১ " "	R 8,	" "	R 8-8
১ " "	R 4,	" "	R 4-8

Analysis shows this Quinine to be of the purest manufacture ; and it is guaranteed to be free from wilful mixture with the inferior alkaloids, Cinchonine and Cinchonidine. It is for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Seebpore, near Calcutta. It can be had either white or coloured pink.

বঙ্গদেশের গবর্ণমেন্টের স্নিকোনা আবাদে প্রস্তুত বিশুদ্ধ কুইনাইন ।

এই কুইনাইনের নিম্নলিখিত মূল্য, বখা—

১ এক পৌণ্ড টিন .	১৬, বা ডাকমাওল বিনা ১৬.০০
১ আধ " "	৮, বা ডাকমাওল বিনা ৮.০০
১ শিকি " "	৪, বা ডাকমাওল বিনা ৪.০০

পরীক্ষা করিয়া দেখা গিয়াছে যে এই কুইনাইন অতি বিশুদ্ধতবে প্রস্তুত করা হইয়াছে । এবং ইহা যে স্নিকোনাইন ও স্নিকোনাই-
ডাইন নামক অশুদ্ধি কারের সহিত ইচ্ছা পূরক মিশান হয় নাই তাহার প্রমাণ দিয়া বাইতেছে । ইহা নগদ মূল্যে কেবল গবর্ণমেন্টের কর্তৃত্বাধীন নিকট বিক্রয় করা যাইবে এবং কলিকাতার নিকটবর্তী শিরপুরের কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট পাওয়া যাইতে পারিবে । ইহা শালা বা পাটল বর্ণের পাওয়া যাইতে পারিবে ।

Catalogue of Books printed at Thomason College Press and procurable from Thomason College Book Depot.

Application to be made to Curator.

CASH MUST ACCOMPANY ORDER. ARTICLES WILL BE SENT BY VALUE-PAYABLE POST TO PERSONS IN GOVERNMENT EMPLOYMENT ONLY.

It is advised that letters containing remittances be registered.

N.B.—The Revised Prices herein entered cover the cost of packing, postage, and other incidental charges (except commission for Value-payable supplies), and are for all purchasers other than resident College Students.

Drawing Instruments, drawing materials, etc., are not available at the College Book Depot, but can be obtained from the Superintendent, Canal Foundry and Workshops, Roorkee.

ROORKEE TREATISE ON CIVIL ENGINEERING IN INDIA.

Royal Octavo with numerous Plates.

First two Volumes are published in separate convenient sized Sections, as below, but can be bound up in Volumes if required.

VOLUME I.*

Section I.	Building Materials (in the Press).
" II.	Masonry (1891), R1-8
" III.	Carpentry (1889), R1-8
" IV.	Earthwork R1-8
" V.	Tools and Plant (never published).

VOLUME II.*

Section VI.	Buildings (1891), R1-8
" VII.	Bridges (in the Press).
" VIII.	Roads (1888), R2-0
" IX.	Railways (1891), R1-8
" X.	Irrigation Works (1873), R2-0

ROORKEE MANUAL OF APPLIED MECHANICS.

- Vol. I. Direct and Transverse Strain, principally by Analytical Methods (in the Press).
" II. The Stability of Structures, mostly by Graphic Methods (in the Press).

MANUALS.

- VII. Surveying (by Major Firebrace, R.E.) (6th edition), with Curve Table. R3-8.
XIII. Drawing (by Lieut. R. Pulford, R.E.)† R8.
XIIIa. Drawing, First Principles of Geometrical (by do.) (4th edition). R1-4.
XIV. Simple Applied Mechanics, Parts I and II (in the Press).
XV. Examples of Estimating. Comprising a progressive series of Estimates (with plans of Buildings and Bridges, worked in detail). By P. Keay, Esq., and revised by C. C. Sullivan, Esq., Head Master (4th edition). R3-12.
XVI. Earthwork Estimating, with Practical Tables and Diagrams. By Major A. M. Brandreth, R.E. R1.
XVII. Specimens of Printing used in the College Drawing Course and Entrance Examinations. 8a.

Note.—The complete Treatise forms the course of the Engineer Class at the Thomason College in Civil Engineering, and the same, omitting Sections IX and X, is the course for the Upper Subordinate Class. The other Manuals are the complete course for both Classes in the several subjects of which they treat.

MISCELLANEOUS.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

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The Government Promissory Note No. B002242 of the 4 per cent. loan (Calcutta No. 091472) of 1854-55 for Rs500, originally standing in the name of the National Bank of India, Limited, and last endorsed to Maria Conceicao Gonsalves, widow, by whom it was blank endorsed for sale. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietor M. X. D'Souza, after two years from the date of last advertisement.

Name of Proprietor,

MICHAEL XAVIER D'SOUZA,
Eastern Telegraph Co., Ltd., Bombay.

Lost.

The Government Promissory Note No. 125078 of the 4 per cent. loan of 1865 for Rs1,000, originally standing in the name of the Bank of Bengal and last endorsed to Kattayani Dasi, the proprietress, by whom it was never

endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietress after two years from the date of last advertisement.

KATTAYANI DASÍ,

Moorshidabad.

Lost.

The Government Promissory Note, No. 234661, of the 4 per cent. loan of 1st May, 1865, for Rs1,000 one thousand, originally standing in the name of Bama Sundari Gupta, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietor after two years from the date of last advertisement.

Name of the Proprietor,

BAMA SUNDARI GUPTA,
Residence, Suarnagram, Dacca.



The Gazette of India.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 23rd February, 1894, and is hereby promulgated for general information :—

ACT NO. III OF 1894.

An Act to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code.

WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code; It is hereby enacted as follows :—

Code of Criminal Procedure, 1882.

I. To section 44 of the Code of Criminal Procedure, 1882, the following shall be added, namely :—

"Any act committed, at any place out of British India, which, if committed in British India, would be punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460, shall be deemed to be an offence for the purposes of this section."

2. In section 45 of the Code of Criminal Procedure, 1882, the following shall be added after clause (d) and substituted for the *Explanation*, namely :—

"(e) the commission of, or intention to commit, at any place out of British India near such village any act which, if committed in British India, would be an offence punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460."

"In this section—

- (i) 'village' includes village-lands; and
- (ii) the expression 'proclaimed offender' includes any person proclaimed as an offender by any Court or authority established or continued by the Governor General in Council in any part of India in respect of any act which, if committed in British India, would be punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460."

3. In section 54 of the Code of Criminal Procedure, 1882, the word "and" in clause *fifthly* is repealed, the word "and" shall be added to clause *sixthly*, and the

following shall be inserted after clause *sixthly*, namely:—

"*seventhly*, any person who has been concerned in, or against whom a reasonable complaint has been made or credible information has been received or a reasonable suspicion exists of his having been concerned in, any act committed at any place out of British India, which, if committed in British India, would have been punishable as

an offence, and for which he is, under any law relating to extradition or under the Fugitive Offenders Act, 1881, or 44 & 45 Vict., otherwise, liable to be apprehended or detained in custody in British India."

4. In Schedule II of the Code of Criminal X of 1882. Addition to Schedule Procedure, 1882, immediately after the entries relating to section 216 of the Indian Penal Code, XLV of 1860, the following shall be inserted, namely:—

Column 1.	Column 2.	Column 3.	Column 4.	Column 5.	Column 6.	Column 7.	Column 8.
216A	Harbouring robbers or dacoits.	Ditto ...	Ditto ...	Ditto ..	Ditto ...	Rigorous imprisonment for seven years and fine.	Court of Session, Presidency Magistrate or Magistrate of the first class.

Indian Penal Code.

XLV of 1860. 5. To section 177 of the Indian Penal Code the following shall be added, namely:—
Addition to section 177 of Indian Penal Code.

"*Explanation.*—In section 176 and in this section the word 'offence' includes any act committed at any place out of British India, which, if committed in British India, would be punishable under any of the following sections, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460; and the word 'offender' includes any person who is alleged to have been guilty of any such act."

6. To section 203 of the said Code the following shall be added, namely:—
Addition to section 203 of same Code.

"*Explanation.*—In sections 201 and 202 and in this section the word 'offence' includes any act committed at any place out of British India, which, if committed in British India, would be punishable under any of the following sections, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460."

XLV of 1860. 7. In section 212 of the Indian Penal Code, immediately before the *Exception* the following shall be inserted, namely:—
Addition to section 212 of same Code.

"'Offence' in this section includes any act committed at any place out of British India, which, if committed in British India, would be punishable under any of the following sections, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458,

459 and 460; and every such act shall, for the purposes of this section, be deemed to be punishable as if the accused person had been guilty of it in British India."

8. After section 216 of the said Code the following shall be inserted, namely:—
Addition of new sections after section 216 of same Code.

"216A. Whoever, knowing or having reason to believe that any person is about to commit or has recently committed robbery or dacoity, harbours them or any of them, with the intention of facilitating the commission of such robbery or dacoity or of screening them or any of them from punishment, shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

"*Explanation.*—For the purposes of this section it is immaterial whether the robbery or dacoity is intended to be committed, or has been committed, within or without British India.

"*Exception.*—This provision does not extend to the case in which the harbour is by the husband or wife of the offender.

"216B. In sections 212, 216 and 216A the word 'harbour' includes the supplying a person with shelter, food, drink, money, clothes, arms, ammunition or means of conveyance, or the assisting a person in any way to evade apprehension."

S. HARVEY JAMES,

Secretary to the Government of India

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 23rd February, 1894, and is hereby promulgated for general information :—

ACT NO. IV OF 1894.

An Act to repeal certain obsolete Enactments and to amend certain other Enactments.

WHEREAS it is expedient that certain enactments specified in the first schedule to this Act which are spent, or have ceased to be in force otherwise than by express specific repeal, or have by lapse of time or otherwise become unnecessary, should be expressly and specifically repealed ;

And whereas it is also expedient that certain formal amendments should be made in the enactments specified in the second schedule to this Act ;

It is hereby enacted as follows :—

1. (1) This Act may be called the Repeal-Title, extent and ing and Amending Act, commencement. 1894.

(2) It extends to the whole of the territories administered by the Governor of Bombay in Council ; and

(3) It shall come into force at once.

2. (1) The enactments specified in the first schedule are hereby repealed to the extent mentioned in the fourth column thereof.

(2) The enactments specified in the second schedule shall be modified to the extent and in the manner mentioned in the fourth column thereof.

3. The repeal by this Act of any enactment shall not affect any Statute, Savings. Act or Regulation in which such enactment has been applied, incorporated or referred to ;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing ;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognized or derived by, in or from any enactment hereby repealed ;

nor shall the repeal by this Act of any enactment provide or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

1	2	3	4
Year.	No.	Subject or title.	Extent of repeal.

Part I.—Regulations of the Bombay Code.

1827	V	Acknowledgment of debts ; interest ; mortgages.	Appendix B.
"	XII	Police . . .	Appendix E.
"	XIII	Criminal Courts.	Appendices A, B, D, E, F, G, H, I, J, K, L, M and N.
"	XX	Customs and Duties.	So much as has not been repealed.
"	XXI	Duty on Opium and Spirits.	So much as has not been repealed.
"	XXIX	Dekkhan and Khandesh.	In section 2, clause first, the words and figures with the exception of Regulation XVIII and of any enactments relating to stamps.
1834	I	Deputy Agent for Sardars in Dekkhan.	In the title, the words and figures and for rescinding Regulation V of 1828, which defines the duties and jurisdiction of that office. In the preamble, the words to have effect from the date of promulgation.

Part II.—Rules, Ordinances and Regulations relating to the Town and Island of Bombay.

1825	II	Repealing in part Rule, Ordinance and Regulation I of 1812.	The whole.
1827	I	Repealing in part Rule, Ordinance and Regulation I of 1814.	The whole.
1828	I	Preventing goods from being left on quays.	The whole.
1834	I	Repealing in part Rule, Ordinance and Regulation II of 1827.	So much as has not been repealed.

THE FIRST SCHEDULE—*contd.*

1	2	3	4
Year.	No.	Subject or title.	Extent of repeal.

Part III.—Acts of the Governor General in Council.

1836	VII	Authority of certain Regulations.	So much as has not been repealed.
1852	XI	Titles to rent-free estates.	In the preamble, <i>the words and figures</i> and incapable of being justly disposed of under the rules for the determination of titles and the rules of procedure contained in Chapters IX and X of Regulation XVII of 1827 of the Bombay Code and their supplements. So much of section 1 as has not been repealed. In section 2, <i>the words</i> the said.
1874	XV	Laws Local Extent Act, 1874.	Section 8, clause (i).
1875	VI	Loan to Sir Jamsetjee Jeejeebhoy.	The whole.
1876	X	Bombay Revenue Jurisdiction Act, 1876.	In the preamble, <i>the words and figures</i> and to provide for the recovery by the Local Government of advances made for purposes other than those specified in section three of the Land Improvement Act, 1871.
1877	XIV	Broach and Kaira Incumbered Estates Act, 1877.	In section 39, <i>the word</i> And <i>where it first occurs, and the word</i> further. In section 41, clause (b), <i>the words</i> the said.

THE FIRST SCHEDULE—*concl.*

1	2	3	4
Year.	No.	Subject or title.	Extent of repeal.

Part III.—Acts of the Governor General in Council—contd.

1878	I	Opium Act, 1878.	The third paragraph of section 2.
1884	XI	Sindh Incumbered Estates Act, 1884.	Section 8. Section 9.

THE SECOND SCHEDULE.
ENACTMENTS AMENDED.

1	2	3	4
Year.	No.	Subject or title.	Amendment.

Part I.—Regulation of the Bombay Code.

1830	XIII	Jurisdiction of jagirdars, etc.	In section 3, clause third, <i>after open to insert</i> appeal to.
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Part II.—Act of the Governor General in Council.

1839	XX	Levy of haqq, etc.	In section 3, <i>for</i> shall be punishable as for an undue exaction under Regulation XVII of 1827, section XVI, of the Bombay Code, notwithstanding the offender be not a Revenue Officer of Government, <i>read</i> shall, whether he is or is not a Revenue Officer of Government, be punishable with imprisonment for a term which may extend to seven years, and shall also be liable to fine not exceeding ten times the amount of the sum so levied.
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S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 24, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Code of Civil Procedure and the Indian Limitation Act, 1877, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd February, 1894:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend

From Mr. Ganesh Krishna Deshmukh, High Court Pleader, Bombay, No. 1040, dated 16th March, 1893 [Paper No. 1].

From Chief Commissioner, Coorg, No. 457—44-93, dated 4th April, 1893 [Paper No. 2].

From Mr. P. R. Desai, Pleader, District Court, Ratnagiri, dated 2nd April, 1893 [Paper No. 3].

From Agent to Governor General in Baluchistan, No. 2060, dated 20th April, 1893 [Paper No. 4].

From Resident, Hyderabad, No. 125, dated 25th April, 1893 [Paper No. 5].

From Government, Madras, No. 804 Judicial, dated 20th April, 1893, and enclosures [Papers No. 6].

From Chief Commissioner, Assam, No. ^{61 L. & L.} 3893, dated 22nd April, 1893, and enclosure [Papers No. 7].

From Chief Commissioner, Ajmere-Merwara, No. 487, dated 5th May, 1893, and enclosures [Papers No. 8].

Opinion by the Hon'ble W. H. Rattigan, dated 5th May, 1893 [Paper No. 9].

From Chief Commissioner, Burma, No. 207-L.—9, dated 9th May, 1893, and enclosures [Papers No. 10].

From Government, Madras, No. 953 Judicial, dated 9th May, 1893, and enclosures [Papers No. 11].

From Government, Punjab, No. 590, dated 13th May, 1893, and enclosures [Papers No. 12].

From High Court, Calcutta, No. 1244, dated 31st May, 1893 [Paper No. 13].

From Chief Commissioner, Central Provinces, No. 4780, dated 27th June, 1893, and enclosures [Papers No. 14].

From Government, Bengal, No. 3804 J., dated 10th August, 1893, and enclosures [Papers No. 15].

From Government, North-Western Provinces and Oudh, No. 676, dated 23rd August, 1893, and enclosures [Papers No. 16].

From Government, Bombay, No. 5476, dated 30th August, 1893, and enclosures [Papers No. 17].

From Government, Bengal, No. 659 J. D., dated 17th October, 1893, and enclosure [Papers No. 18].

the Code of Civil Procedure and the Indian Limitation Act, 1877, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. The Bill has been received with much favour, and we have suggested little alteration beyond making it as clear as possible what the amount of the deposit by the judgment-debtor must be to enable him to save his

property, and that, on the deposit being duly made, the sale must be set aside. We have also abandoned the proposed amendment of the Limitation Act, having inserted, in the section as amended, the period within which applications must be made.

3. The publication ordered by the Council has been made as follows :—

In English.

<i>Gazette.</i>	<i>Date.</i>
Gazette of India	11th March, 1893.
Fort Saint George Gazette	21st March, 1893.
Bombay Government Gazette	16th March, 1893.
Calcutta Gazette	15th March, 1893.
North-Western Provinces and Oudh Government Gazette	18th March, 1893.
Punjab Government Gazette	23rd March, 1893.
Central Provinces Gazette	18th March, 1893.
Burma Gazette	25th March, 1893.
Assam Gazette	25th March, 1893.
Coorg District Gazette	1st April, 1893.
Sindh Official Gazette	20th April, 1893.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Madras	Tamil	11th April, 1893.
	Telugu	11th April, 1893.
	Hindustani	11th April, 1893.
	Kanarese	11th April, 1893.
	Malayalam	11th April, 1893.
Bombay	Marathi	27th April, 1893.
	Gujarathi	27th April, 1893.
	Kanarese	27th April, 1893.
Bengal	Uriya	20th April, 1893.
	Bengali	25th April, 1893.
	Hindi	2nd May, 1893.
North-Western Provinces and Oudh	Urdu	8th April, 1893.
Punjab	Urdu	27th April, 1893.
Central Provinces	Hindi	10th May, 1893.
Burma	Burmese	8th April, 1893.
Sindh	Sindhi	20th April, 1893.

4. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

RASHBEHARY GHOSE.
ALEX. EDW. MILLER.
A. P. MACDONNELL.
W. LEE-WARNER.

The 21st February, 1894.

I ASSENT to this Report without prejudice to my opinion that the Bill does not provide an adequate remedy for the evil which it was devised to cure.

W. LEE-WARNER.

The 21st February, 1894.

No. II.

A Bill to amend the Code of Civil Procedure.

XIV of 1882. WHEREAS it is expedient to amend the Code of Civil Procedure; It is hereby enacted as follows :—

1. (1) This Act may be called the Civil Procedure Code Amendment Act, 1894; and
Title and commencement.

(2) It shall come into force at once.

XIV of 1882. 2. After section 310 of the Code of Civil Procedure the following shall be inserted, namely :—
Addition of new section after section 310 of Code.

"310A. Any person whose immoveable property has been sold under this Chapter may at any time within thirty days from the date of sale apply to have the sale set aside on his depositing in Court—
Application by judgment-debtor to set aside sale on deposit of debt.

(a) for payment to the purchaser, a sum equal to five per centum of the purchase-money, and ;

(b) for payment to the decree-holder, the amount set forth in the warrant of sale as that (including costs) for the recovery of which the sale was ordered.

"If such deposit is made within the thirty days, the Court shall pass an order setting aside the sale :

Provided that, if a person applies under the next following section to set aside the sale of his immoveable property, he shall not be entitled to make an application under this section.

"Nothing in this section shall be construed to relieve the judgment-debtor from any liability he may be under in respect of costs not covered by the warrant of sale."

3 In section 315 of the Code of Civil Procedure the figures and letter "310A" shall be inserted after the word "section" and before the figures "312".
Amendment of section 315 of Code. XIV of 1882.

S. HARVEY JAMES,

Secretary to the Government of India.



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PART VI.

Abstract of the Proceedings of the Council of the Governor General of India,
assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25
VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 15th February, 1894.

PRESENT :

His Excellency the Viceroy and Governor General of India, P.C., I.L.D.,
G.M.S.I., G.M.I.E., *presiding*.
His Excellency the Commander-in-Chief, K.C.B., G.C.I.E., V.C.
The Hon'ble Sir A. E. Miller, K.T., Q.C.
The Hon'ble Lieutenant-General H. Brackenbury, C.B., R.A.
The Hon'ble Sir C. B. Pritchard, K.C.I.E., C.S.I.
The Hon'ble J. Westland, C.S.I.
The Hon'ble Sir A. P. MacDonnell, K.C.S.I.
The Hon'ble Dr. Rashbehary Ghose.
The Hon'ble Sir G. H. P. Evans, K.C.I.E.
The Hon'ble C. C. Stevens.
The Hon'ble A. S. Lethbridge, M.D., C.S.I.
The Hon'ble Gangadhar Rao Madhav Chitnavis.
The Hon'ble H. F. Clogstoun, C.S.I.
The Hon'ble W. Lee-Warner, C.S.I.
The Hon'ble P. Playfair.
The Hon'ble Mahārājā Partab Narayan Singh of Ajudhiā.

QUESTIONS AND ANSWERS.

The Hon'ble GANGADHAR RAO MADHAV CHITNAVIS asked :—

(a) Whether it is the fact that in the Central Provinces, under the rules in the old Settlement Code issued by Sir Richard Temple, the Government share was limited to half assets ?

(b) Whether or not it is the fact that malguzar's or proprietor's sir-land has been under the current settlement assessed for the first time according to the prevailing rates in the village, and the malguzar thus deprived of the advantage he derived from it under the old settlement?

(c) Whether the Government considers that the absorption of 60 or 65 per cent. of the assets as land-revenue, and $13\frac{1}{2}$ per cent. on such land-revenue as cesses, leaves a sufficient margin for the landholding classes, after making due allowance for the cost of management, rise in the prices of necessities, the uncertainties of seasons and of prices, unrealized rents, and miscellaneous income, and other expenses incidental to the management of the village?

(d) Whether the Government will be pleased to limit its demand, as in the North-Western Provinces, to half assets, and,

(e) If not, will the Government be pleased, in the necessary interests of the landholding classes, to make some reasonable reduction in the high percentage that is now being absorbed as land-revenue and cesses?

The Hon'ble SIR ANTONY MACDONNELL replied:—

"(a) In replying to the Hon'ble Member's question, I have in the first place to say that in determining, for the guidance of its officers, the share of the assets to be taken as land-revenue in the Central Provinces, the Government is not bound by any statutory limits.

"It is not the fact that under the old Settlement Code for the Central Provinces the Government limited its revenue to one-half of the assets in the sense in which the term 'assets' appears to be used by the Hon'ble Member. He means, I understand, the actual assets at the time of settlement. In 1855 it was laid down by executive order for the North-Western Provinces 'that about one-half, and not two-thirds as heretofore, of the well-ascertained net assets should be the Government demand,' and this order was extended to eight districts of the Central Provinces formerly known as the Saugor and Nerbudda Territories.

"The meaning of the phrase 'well-ascertained net assets' was explained at some length in paragraphs 47 to 52 of Mr. Thomason's Directions to Settlement-officers in the North-Western Provinces, to which paragraphs the Central Provinces Code expressly referred for a definition of it. To use the words of the 'Directions,' net assets were 'what may be expected to be the net produce during the period of settlement.' It was explained that in calculating 'the net produce of years to come' the Settlement-officer should take into account the waste-land available for cultivation, improvement of cultivation, a rising demand for the products of the district, the opening of new communications, and so on. In brief, the 'assets' of the old Settlement Code were the prospective assets, not the actual assets at the time of settlement. Hence a so-called half assets assessment of a village at the last settlement of the Saugor and Nerbudda Territories meant very much more as a rule than 50 per cent. of the assets actually realized or realizable at the time. At the settlement now in progress, on the other hand, there is no assessment on prospective assets, but only on assets which are actually realizable when the settlement is made.

"To the remaining ten districts of the Central Provinces the rule of approximate half assets was never even nominally applied. The order in force at the last settlement in the Nagpur and Chhattisgarh country was expressed in the following terms by the Government of India in 1860:—'The true gross rental of each estate having been ascertained by careful enquiry, the Governor General in Council would be disposed to allow the malguzars, in all cases at least 40 per cent. for expenses of management and proprietary profits, and to extend the limit in certain cases to 50 per cent.' That is to say, the rule was approximately 60 per cent. and the exception 50 per cent., while the 'true gross rental' meant the prospective, not the actual, rental.

"(b) It is not the fact that the malguzar or proprietor has at the current settlement been assessed for the first time at the prevailing rates of the village. As a matter of fact, at the old settlement to which the Hon'ble Member refers, the assets on which the assessment was based included a rent for the

malguzar's sir or home farm estimated on the basis of the competition rents paid in the village. This is practically the rule now.

"(c) Yes, because the application of the rule for assessing from 60 to 65 per cent. only concerns those exceptional cases in which the revenue taken at last settlement and hitherto paid punctually and without difficulty is found not to be below 65 per cent. of the assets. The application of the rule is permissive only and not obligatory. It is intended only to save the State from the undue surrender of revenue hitherto paid without difficulty. But enquiry will be made as to the operation of the rule; which it is believed has had little or no effect outside the Mahratta Districts, where under Native rule exceptionally high assessments had been imposed.

"With regard to that portion of the question which refers to cesses, I have to say that these cesses, which amount on the average to about 7 per cent. on the rental, are to some extent paid by the tenants. The larger portion, about 6 per cent., is contributed by the landlord, but more than half of this portion goes towards the pay of the village-accountant, and should, therefore, be regarded as costs of management, which in any case the malguzar would have to incur; while the balance is a contribution to those local objects of public utility, controlled by Local Boards, which are similarly supported in other Provinces. I cannot hold out any hope that these cesses, imposed partly in the interests of the malguzar, partly for objects of local utility, will be reduced.

"(d) No, because in comparison with the North-Western Provinces, the position in the Central Provinces at the present is very advantageous in respect to the extent of waste-land and the possibilities of further development.

"(e) The rule laid down for the guidance of the Chief Commissioner at the re-settlement now in progress is a material mitigation of that which I have quoted in my answer to question (a). The rule now is that the share of the assets to be taken by the Government shall ordinarily not fall below one-half or 50 per cent., nor ordinarily exceed three-fifths or 60 per cent., the average being about 55 per cent. Permission, however, is given to the Chief Commissioner to go below 50 per cent. when he thinks it desirable to do so, having regard to the circumstances of the village; and to go up to, but not beyond, 65 per cent. in those cases in which the revenue of last settlement is found to exceed 65 per cent. of the actual assets as now ascertained, and has been hitherto paid without difficulty. In other words, we take 50 to 60 per cent. (and in exceptional cases between 60 and 65 per cent.) of actual assets, according to the circumstances of the estate, allowing the proprietor to have the whole of the rental of waste-land brought under cultivation during settlement, all the profit of improvements executed by himself, and all the increase on his own lands, on the lands of the unprotected raiyats whose rents he may enhance, or on waste-lands due to the better prices caused by new railways, improved communications and the general progress of the country, etc. Having regard to the facts that under Mahratta rule the malguzars of the Central Provinces had no proprietary rights in their estates, their present beneficial position being the recent creation of the British Government; that the assessment is now fixed on the actual assets, including miscellaneous income; that the raiyats' rents in the Central Provinces, even after enhancement, still represent a very much smaller share of the produce than is usual in other Provinces; that owing to the favourable climatic conditions of the Province those rents are not subject to the same variations of seasons as in most other parts of India, and that they are collected without difficulty—the Government of India can hold out no hope that a smaller share of the assets than the existing orders allow will be taken as revenue at the current settlement. There will, in my opinion, be greater justification for the Hon'ble Member's suggestion of a rule for limiting the assessment to one-half of the actual assets when the margin of culturable waste-land has been reduced, and the Province has fully responded to the large outlay upon it in the construction of railways and other public works from which it is now very largely benefiting, but to which it has not hitherto made any appreciable contribution."

The Hon'ble GANGADHAR RAO MADHAV CHITNAVIS asked :—

Is the Government aware that grazing-dues and forest-rates in the Central Provinces, even after the reduction made by the Hon'ble Sir Antony MacDonnell, the late Chief Commissioner, press hard upon the agricultural and other classes who make their living by dealing in forest-produce generally? Will the Government be pleased to make a further reduction in this direction? If not, will the Government be pleased to ask the Local Administration to make an enquiry into the subject in consultation with the leading men of the Province, and report as to whether or not it is a fact that forest-charges are a general complaint with the people, and that a further reduction in the present dues and rates will afford a much-needed relief?

The Hon'ble SIR ANTONY MACDONNELL replied :—

"In replying to the Hon'ble Member's questions, it is necessary to distinguish between the great agricultural class and the limited class of people who deal in the forest-produce which the non-agricultural classes require. In connexion with the agricultural class generally, I have to state that during 1891 and 1892 a careful enquiry was instituted throughout the Central Provinces into the question of the rates charged for grazing and extraction of forest-produce from Government forests, the object being to reduce the rates charged for grazing and for the forest-produce required for agricultural and domestic uses. The results of that enquiry are embodied in a Resolution dated 5th January, 1893, which was published by the Chief Commissioner, Central Provinces, for general information. The Resolution effects substantial reductions in the rates previously paid, besides conferring on the people important privileges in connexion with the use of Government forests in the Central Provinces. The charge for grazing a buffalo now varies, according to the abundance or scarcity of fodder, from a quarter to half an anna per mensem, the charge for cows or oxen being one-half these rates. The charge for dead firewood, thorns for fencing fields, cut grass for fodder, and leaves for manure is for a head-load of sixty pounds weight only one pie, the smallest coin in the realm, or three annas per ton.

"These rates have been very favourably received by the people, and it is altogether premature to say that they press hard upon them, or that further reductions are at present called for. But the Government of India recognize the desirability of cheapening as much as possible the price of all descriptions of forest-produce necessary for the agricultural and domestic uses of the population, and will commend the subject to the continued attention of the Central Provinces Administration.

"As regards the more limited class of people who deal for profit in the forest-produce in question, I have to say that they mostly supply the wants of towns. It is believed that the rates in force allow these people to make a substantial profit on their transactions. This point, however, will also be commended to the Chief Commissioner's attention."

INDIAN PORTS ACT, 1889, AMENDMENT BILL.

The Hon'ble MR. WESTLAND moved that the Report of the Select Committee on the Bill to amend the Indian Ports Act, 1889, be taken into consideration. He said :—

"I ought to mention, in connection with the discussion of this Bill in Select Committee, that certain definite proposals were put before us on the part of the Agents of the Steamer Companies for making more economical arrangements for the work which at present falls upon the Port-officer of the Balasore ports. We are hardly in a position to examine these suggestions in detail; but, on the other hand, even if it were possible to reduce the expenditure of the ports by the whole amount of the Port-officer's salary, still the remaining expenditure would absorb more than the whole revenue which the passing of the present Bill will enable the Government to levy.

"The Committee on this ground agreed to recommend the passing of the Bill, but on the understanding that the suggestions of the Agents of the Steamer

Companies shall be fully investigated by the Government of Bengal, and that, until they come to a conclusion upon them, the additional powers given by this Act will not be brought into operation. I have the authority of His Honour the Lieutenant-Governor for expressing his concurrence in this understanding, and the fact that the Government of Bengal has for so long a time consented to bear the burden of the deficit of these ports is sufficient evidence of their reluctance to impose any avoidable burdens upon the trade."

The Hon'ble MR. PLAYFAIR said :—

"My Lord, I have listened with much interest to the remarks which have fallen from the Hon'ble Member in charge of the Bill.

"Looking to the character and condition of the trade of Orissa, it appears to me that the only reason for raising the duties of the Balasore ports must be a financial one, and this can only be justified if it is found that the present scale of expenditure is necessary, and cannot be reduced, or cannot be met from Provincial funds. The opinion expressed and adhered to by the Bengal Chamber of Commerce has been that the proper course to follow would be to reduce the expenditure of the Balasore ports so as to bring it within the receipts, abolishing the appointment of a special Port-officer, and constituting the Joint Magistrate of Balasore *ex officio* Shipping Master for that port and the Customs and Salt Officer at Chandballi *ex officio* Shipping Master there. The Steamer Companies trading between Calcutta and Balasore ports endorse this opinion, and offer their assistance in carrying out the recommendation. Considering how backward the trade of Orissa is, and that since 1871 it has only increased to about 200,000 passengers both ways, and $1\frac{1}{2}$ crores of rupees value of goods, for a population of about $5\frac{3}{4}$ millions, it seems clear that the true policy is, if at all possible, to make the ports of the province free, to encourage trade to the utmost. After all, if their support were made a charge upon Provincial revenues, the amount to be provided would be very trifling. In making this remark I admit that, on the other hand, it may be said the additional dues provided for by this Bill would not in themselves crush out the trade with Orissa, but, as forming an addition to charges on goods entering an already overtaxed port such as Calcutta now is, they become of more special importance. I have to observe that the construction of canals on the Orissa coast and the opening of the Bengal-Nagpur Railway have already interfered with the sea traffic, and that in all probability the East Coast Railway when completed will further divert traffic from the Orissa ports and may even turn away a portion of the present trade of Orissa from the port of Calcutta. It will be a satisfaction therefore if the Local Government will, before exercising the power conferred upon it by this Bill which is about to be passed into law, carefully consider the views and proposals expressed by the Chamber of Commerce and by the Steamer Companies engaged in this trade, and, endeavour to reduce the cost of expenditure rather than meet the present scale of expenditure by the increase of port-dues."

The Motion was put and agreed to.

The Hon'ble MR. WESTLAND also moved that the Bill be passed.

The Motion was put and agreed to.

CODE OF CRIMINAL PROCEDURE, 1882, AND INDIAN PENAL CODE AMENDMENT BILL.

The Hon'ble DR. LETHBRIDGE presented the Report of the Select Committee on the Bill to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code. He said that he would reserve the few remarks which he had to offer on the Bill till the time when the Report was taken into consideration.

CODE OF CRIMINAL PROCEDURE, 1882, AMENDMENT BILL.

The Hon'ble SIR ANTONY MACDONNELL moved for leave to introduce a Bill to amend the Code of Criminal Procedure, 1882. He said :—

"The Bill which I wish to bring under the notice of the Council is a very short one of two sections, one of which expands section 44

and the other section 45 of the existing law. I shall first offer a few observations, for the consideration of the Council, on the expansion of section 44. The amendment in this section which I have to propose is the addition of the offences of unlawful assembly and rioting to those crimes which must be reported to the Magistrate under the law as it at present stands. At present the only section of the public who are under an obligation to report the commission of, or intention to commit, the offence of unlawful assembly or rioting are the owner or occupier of the land or any person claiming an interest in the land on which such unlawful assembly is held, or such riot is committed. This obligation as imposed on the owner of land emerges from the terms of section 154 of the Indian Penal Code. But it is, I submit, highly desirable that the obligation should rest on the public generally having means of information. My Lord, it is the obvious duty of every citizen to contribute, so far as his knowledge and ability permit, towards the maintenance of law and order in his neighbourhood. But daily experience shews that people will not go out of their way to meddle in matters which do not concern them. If the Government wishes to enlist any particular class of the people in the active support of the law, it must prescribe for their guidance what they have to do. We know well—it is a matter of common experience—that riots involving loss of life and property frequently occur which are preventible, and could easily be prevented if the village-officers gave timely warning to the Magistrate or the police of the threatened disturbance. The Criminal Procedure Code as it now stands places them under no legal obligation to give the notice, and, consequently, very frequently no notice is given. The riot takes place, there is perhaps loss of life and property, bad blood is engendered, and the peace of the locality is disturbed. All this may often be avoided by a little timely warning to the authorities. There can, my Lord, be but little question of the propriety of taking precautions in matters like these, and of requiring from those having local knowledge such timely information as will enable the authorities to take precautions. The amendment which I propose adds a substantial and, as it seems to me, a reasonable re-enforcement of the inadequate means which we now possess of getting that information.

“I pass on to section 45. As this section at present stands, ‘every village-headman, village-watchman, village-police-officer, owner or occupier of land, and every officer employed in the collection of revenue or rent of land on the part of Government or the Court of Wards, shall forthwith communicate to the nearest Magistrate or officer in charge of the nearest police-station any information which he may obtain respecting * * * the commission of, or intention to commit, any non-bailable offence in or near such village.’ The obligation to report some other matters touching the maintenance of law and order in the village is also laid by the section on the persons I have enumerated: but for my present purpose I am only concerned with clause (c) of the section, which imposes, as I have said, the obligation to report the commission of, or intention to commit, any *non-bailable* offence to the nearest Magistrate or police-officer. The first amendment of this section which I have to propose is the addition of the village-accountant to the list of village-officers who are bound to report the commission of, or the intention to commit, a non-bailable offence. The official, or duly enrolled and registered village-accountant, with whom my amendment is concerned, my Lord, is a public servant, whose duties bring him into intimate relations with all parties and classes in the village, and whose means of knowing what is going on in the village are extensive and minute. It seems to me to be obviously desirable that the Government should have a right to require from him such information as he can furnish touching the maintenance of law and order in the village: and I do not anticipate that on this point there will be divergence of opinion.

“The next amendment to section 45 which I have to propose is the inclusion of the offences of unlawful assembly and rioting among those of which village-officers and landholders are specifically bound to give notice. This amendment is in a measure a repetition of that proposed to section 44: and it might perhaps be thought that the end in view is sufficiently secured by the latter amendment. But it has been thought well to define, with special exactitude, the duties of the village-officers in regard to breaches or

threatened breaches of the peace ; and there is, so far as I can see, no objection to, but an advantage in, this being done. The arguments in support of both amendments are practically the same, though, in the case of section 45, they may be regarded as possessing a special cogency, inasmuch as the village-officers and landowners naturally know more of what goes on in their village than outsiders can.

" Another amendment of this section to which I desire to call the attention of the Council lays on the persons enumerated in the section the obligation of reporting to the Magistrate ' any matter touching the maintenance of the public peace or the prevention of crime or the safety of the property or persons of the inhabitants which the District Magistrate, by general or special order, made with the previous sanction of the Local Government, has directed him to communicate information.' Respecting this amendment I would first observe that it is concerned not with the general or even with the local public, but with village-officials and with the proprietors of the village-lands. From the very nature of the case we are entitled to demand from these strictly limited classes more extensive and minute information regarding the maintenance of order in the village than we should be justified in asking from the general public. My Lord, the first duty of an organized Government is to preserve the peace : but it is impossible to preserve the peace, amid jarring elements and conflicting interests, unless we have timely warning of impending danger. From what quarter or in what way difficulties may arise it is frequently impossible to foresee ; and in the interests of order it is imperative that the District Magistrate, the officer responsible for maintaining the public tranquillity, be authorized to require from the village-officials from time to time such information of the character I have stated as will enable him to discharge his duty in this connexion to the Government and to the public. As a matter of fact, the District Magistrate does now, in various parts of the country, require from the village-officials such information as my amendment contemplates : but he does so under inadequate legal sanctions. We require a stronger legal sanction for our orders than we now possess : and that it is hoped to obtain through this amendment. In regard to the owners or occupiers of the lands, the obligation to supply information touching the maintenance of the peace has existed from the earliest times, and lies indeed at the very root of the conception of the zamindari tenure of land in this country. No class of persons should be more interested in the maintenance of peaceful and orderly government than the proprietors of the soil, and I should desiderate from their good sense as well as from their self-interest a hearty concurrence in the amendment which I submit to the judgment of the Council in this matter.

" I may add that the Bill takes power to appoint a village-headman for the purposes of the section if a headman has not been appointed under any other law."

The Motion was put and agreed to.

The Hon'ble SIR ANTONY MACDONNELL also introduced the Bill.

The Hon'ble SIR ANTONY MACDONNELL also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

The Council adjourned to Thursday, the 22nd February, 1894.

CALCUTTA ;
The 19th February, 1894. }

S. HARVEY JAMES,
Secretary to the Government of India,
Legislative Department.



SUPPLEMENT TO
The Gazette of India.

No. 8.} CALCUTTA, SATURDAY, FEBRUARY 24, 1894.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

**Weather Review of India for the week ending at 8 a.m. on
Saturday, February 10th, 1894.**

The most important feature of the weather during the week under review was the large, shallow disturbance, which appeared over the western desert, Guzerat and the North Konkan, on the 6th. This depression occasioned feeble and irregular cyclonic winds over Central and North-Western India, and occasioned rain on its eastern and northern sides. On the 7th the rainfall extended from the Indus to the east of the North-Western Provinces, on the eastern side of the disturbance, and the rainfall amounts were generally small. On the 8th the distribution of rain was about the same as on the preceding day, but the amounts were somewhat heavier, Simla, Ahmednagar, Chakrata, Jhansi, and Allahabad having received about 1 inch. By the 9th the rainfall had extended into Behar, and the fall had become very heavy over the Kumaun Himalayas, Mussoorie having received 5.54 inches and Dehra Dun 3.42 inches. By the next morning the depression had disappeared and the rainfall practically ceased. Over Southern and North-Eastern India where the weather was outside the influence of the depressions, conditions were settled and the weather fairly quiet. The heat was greater than usual generally, and the mean temperature of the whole country for the week was nearly 2° above the normal average.

On the 4th the general distribution of pressure was such as is ordinarily experienced in fine weather during the cold season. A large high pressure area

existed over North-West India, and extended eastward and southward over the Gangetic plain and the central parts of the country. At the same time readings were low over Malabar and the south of the Bay. The winds were north-westerly down the Gangetic plain, northerly and north-easterly over a large part of North-Western and Central India, northerly over the Bay, and easterly over the Peninsula. Light rain was falling in Baluchistan and at Dhubri, and moderate rain in the south of the Peninsula. On the 5th the barometer was falling except in the south of the Peninsula, but the general distribution of pressure and the general circulation of the winds were practically unchanged. Rain continued in Baluchistan, and light showers had extended to a few places in the Punjab, but over North-West India both on the hills and plains the rainfall received was generally less than one-tenth of an inch. Moderate to light rain continued to fall in the south of the Peninsula, and a local shower was reported from Ahmednagar. The chart of the 6th showed a considerable change. A large, though shallow, depression had appeared over the western desert, Guzerat, and the North Konkan, and the large high pressure area in the north-west had to a great extent given way. In consequence pressure had become generally uniform. With the greater uniformity of pressure the winds had become more variable and over North-West India showed slight cyclonic movements. A snow storm had given a fall of 1·26 inch to Quetta, and scattered showers were reported from different parts of India. Belgaum had received $\frac{1}{2}$ inch and Ahmednagar 0·65 inch, but elsewhere the amounts were small. The chart of the 7th showed that the shallow depression had drifted slowly eastward, and that the centre lay near Indore. The depression was better defined than on the preceding day, and its influence on the weather more marked. The winds over the Bay area and over the Peninsula were unaffected by the depression, but elsewhere the directions exhibited cyclonic movements around the low pressure. Rain was falling around the eastern and northern sides of the depression. The fall commenced at Poona, extended north-eastward across the Central Provinces, and then spread north-westward over the North-Western Provinces, and the Punjab. Murree, Simla, and Chakrata reported over 1 inch, and Mussoorie, Cherat, and Rawalpindi over $\frac{1}{2}$ inch, but elsewhere the amounts were small. On the 8th the barometer was rising and the depression had largely disappeared, but the weather was still affected by it, and rain continued to be reported from parts of the Deccan, the Central Provinces, the North-Western Provinces, and the Punjab. Simla and Ahmednagar had received about 1 $\frac{3}{4}$ inches, but at the other stations the amounts were less than 1 inch. On the 9th pressure was changing irregularly. Readings were high in the north and decreased fairly steadily southward, but the slight depression noticed on the two preceding days was shown over the south of the Gangetic plain. The winds were feebly cyclonic in this region, but elsewhere blew from about the normal directions. Rain had ceased in the Deccan, but was still falling in parts of the Central Provinces and of the Punjab and over most of the North-Western Provinces. It had also extended into Bihar. The fall had been very heavy over the Kumaun Himalayas; Mussoorie having received 5·54 inches and Dehra Dun 3·42 inches. By the morning of the 10th the depression, recently noticed, was disappearing over Bengal and Assam, and the distribution of pressure and the circulation of the winds were generally the same as those which had prevailed at the commencement of the week. Rain had ceased almost everywhere, though light showers

were still reported from Baluchistan, the North-Western Himalayas, and a few places in the North-Western Provinces.

Temperature.—The following table shows the variations of the mean temperature from the normal on each day of the week for the different provinces of India :—

PROVINCE.	FEBRUARY 1894.							Mean variation of week.
	4th.	5th.	6th.	7th.	8th.	9th.	10th.	
	0	0	0	0	0	0	0	0
Burma	+3'1	+2'9	+2'9	+2'9	+3'3	+3'1	+4'6	+3'3
Bengal and Assam	+2'7	+0'7	+0'1	+1'5	+3'6	+4'2	+4'7	+2'5
North-Western Provinces and Oudh	-1'7	-0'1	+1'5	+3'6	+3'1	+1'5	-0'7	+1'0
Punjab	-1'6	-1'8	+1'0	-1'3	-0'2	-1'0	-0'4	-0'8
Bombay	+1'3	+4'7	+4'9	+3'5	+2'3	+1'7	+2'0	+2'9
Central Provinces and Berar	+0'9	+3'7	+4'6	+6'6	+5'6	+4'2	+4'4	+4'3
Central India and Guzerat	-2'7	+1'5	+4'7	+8'5	+3'4	+2'0	+2'6	+2'9
Sind and Rajputana	-2'1	-0'8	+2'5	+2'9	-0'4	-0'5	+0'2	+0'3
Madras	+2'0	+0'7	+0'8	-1'0	-2'2	-1'2	-0'8	-0'2
MEAN FOR WHOLE OF INDIA	+0'2	+1'3	+2'6	+3'0	+2'1	+1'6	+1'8	+1'8

The mean temperature of the whole of India exceeded the normal average on each day of the week, the abnormal excess ranging from only 0°·2 on the 4th to 3°·0 on the 7th. The provincial variations show an excess in all provinces except the Punjab and Madras, where there is a trifling deficiency. In Burma, Bengal, Assam, Bombay, and the Central Provinces the heat was steadily excessive throughout the week, but in the other provinces the variations from the normal were less regular.

Rain.—As mentioned above most of the rainfall recorded over India during the week under review, was attributable to the shallow depression which passed across the country between the 6th and 9th of February. This depression, though a very unimportant disturbance at the earth's surface, exercised considerable influence on the weather and gave rain to the nearly whole of Northern India from Bihar to the Indus as well as to the more central parts of the country and the head of the Peninsula. Before the appearance of this depression the weather had been somewhat showery over the south of the Peninsula. In consequence more or less rain was recorded during the week in nearly all parts of the country except the extreme north-east, part of the east of the Peninsula and in Guzerat and Rajputana. The rainfall table, at the close, shows that rain was received in thirty-one of the rainfall divisions while rain was absent in the case of twenty-one divisions. The heaviest average actual rainfall was 3'54 inches in the Punjab (Hill districts). This was followed by 1'21 inch in Oudh (South) and by 1'02 inches in the Submontane division of the North-Western Provinces. In all the remaining divisions the average actual fall per division was less than one inch and in the case of eight of the divisions was less than one-tenth of an inch. In Burma, Bengal (except Bihar), Coorg, the Central Provinces (East), Guzerat, Kathiawar, Rajputana, Central India (West), the East Coast (North), and Hyderabad there was absolutely no rain during the week. The third column of the table shows that the rainfall of the

week was heavier than usual over Bihar, the whole of the North-Western Provinces, the Submontane, the Hill districts and the north-west of the Punjab, Malabar, Madras (South-central), Mysore, the Konkan, the Deccan, Khandesh, Berar, the Central Provinces (West and Central), Central India (East), Madras (Central), the East Coast (South), and Madras (South), while in the other provinces it was lighter than usual.

The information contained in the three last columns exhibits much the same general conditions as did the report of last week. There is a considerable excess of rain for the season over the North-Western Provinces, the Punjab, and a large part of the Peninsula, and a general deficiency elsewhere.

The following are the more important total amounts recorded during the week :—At Kunda (Pertabgarh) 4·66 inches; at Kalsi (Dehra Dun) 5·42 inches; at Naraingarh (Umballa) 3·94 inches; at Kangra 4·10 inches; at Murree 4·60 inches; at Conoor (Nilgiris) 3·19 inches.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 10TH FEBRUARY 1894.			RAINFALL DATA FROM 31ST DECEMBER TO 10TH FEBRUARY 1894.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, 31st De- cember to 10th February.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0	0'04	-0'04	0	0'07	-100
	Lower Burma	0	0'07	-0'07	0	0'28	-100
	Central ditto	0	0'05	-0'05	0	0'15	-100
	Upper ditto	0	p	p	0	p	p
	Arakan	0	0	0	0	0'12	-100
BENGAL AND ASSAM	Eastern Bengal	0	0'25	-0'25	0	0'94	-100
	Assam (Surma)	0	0'24	-0'24	0	1'26	-100
	Ditto (Brahmaputra)	0'09	0'29	-0'20	0'49	1'41	-65
	Deltaic Bengal	0	0'41	-0'41	0	1'03	-100
	Central ditto	0	0'23	-0'23	0	0'76	-100
	North ditto	0	0'07	-0'07	0'21	0'74	-72
	Orissa	0	0'22	-0'22	0'01	0'70	-99
	Chota Nagpur	0	0'36	-0'36	0'01	1'10	-99
	Bihar (South)	0'20	0'18	+0'02	0'64	0'87	-26
	Ditto (North)	0'14	0'13	+0'01	0'41	0'82	-50
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East).	0'49	0'22	+0'27	1'43	0'87	+64
	North-Western Provinces (Submontane) (a).	0'45	0'17	+0'28	1'23	0'78	+58
	Oudh (South)	1'21	0'08	+1'13	2'40	0'86	+179
	Ditto (North)	0'77	0'07	+0'70	1'94	0'96	+102
	North-Western Provinces (Central).	0'82	0'07	+0'75	2'01	0'67	+200
	North-Western Provinces (West).	0'26	0'10	+0'16	1'95	0'73	+167
	North-Western Provinces (Submontane) (b).	1'02	0'41	+0'61	3'54	2'10	+69
PUNJAB	Punjab (South)	0'01	0'12	-0'11	2'57	0'75	+243
	Ditto (Central)	0'01	0'13	-0'12	2'99	0'60	+232
	Ditto (Submontane)	0'55	0'39	+0'16	4'82	2'03	+137
	Ditto (Hill Districts)	3'54	0'83	+2'71	11'80	4'58	+157
	Ditto (North-West)	0'63	0'44	+0'19	0'20	2'32	+167
	Ditto (West)	0'05	0'09	-0'04	1'16	0'73	+59
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0'30	0'04	+0'26	0'40	0'39	+3
	Madras (South Central)	0'93	0'08	+0'85	1'13	0'31	+265
	Coorg	0	0'02	-0'02	0	0'33	-100
	Mysore	0'06	0'01	+0'05	0'07	0'08	-13
	Konkan	0'01	0	+0'01	0'02	0'09	-78
	Bombay, Deccan	0'33	0	+0'33	0'34	0'06	+467
	Hyderabad (North) . . . . .	...	...	...	...	...	...
	Khandesh	0'52	0	+0'52	0'54	0'11	+391
CENTRAL PROVIN- CES AND BERAR.	Berar	0'12	0'01	+0'11	0'24	0'46	-48
	Central Provinces (West)	0'17	0'05	+0'12	0'25	0'59	-58
	Ditto ditto (Central)	0'39	0'08	+0'31	0'75	0'71	+5
	Ditto ditto (East)	0	0'08	-0'08	0'03	0'65	-95
BOMBAY (NORTH) .	Guzerat	0	0	0	0'02	0'07	-77
	Kattywar	0	0'04	-0'04	0'01	0'07	-86
	Sind	0'04	0'06	-0'02	1'77	0'58	+202
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0'26	0'02	+0'24	0'60	0'45	+33
	Rajputana (East), Central India (West).	0	0	0	0'81	0'25	+224
	Rajputana (West)	0	0	0	0'70	0'31	+126
	East Coast (North)	0	0'05	-0'05	0'18	0'25	-28
MADRAS	Ditto (ditto) (a)	0	0'01	-0'01	0'15	0'08	+88
	Hyderabad (South)	0	0'02	-0'02	0'06	0'22	-73
	Madras (Central)	0'14	0	+0'14	0'18	0'06	+200
	East Coast (Central)	0'03	0'03	0	0'68	0'44	+55
	Ditto (South)	0'61	0'15	+0'46	1'66	0'78	+113
	Madras (South)	0'67	0'20	+0'47	0'81	0'90	-10

W. L. DALLAS,
Assistant Meteorological Reporter to the
Government of India.

Simla, the 15th February, 1894.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 17th February.*—No rain. Agricultural operations of season proceeding. Standing crops generally fair. Harvest continues to yield average outturn. Pasturage growing scarcer, but fodder abundant. Condition of cattle good. Prices generally slightly easier, but still very high in the southern half of the Presidency.

Bombay.—*For week ending 21st February.*—Rain in parts of Sind beneficial to crops. Standing crops damaged by easterly winds, frost, rust, blight, insects, or untimely rain in parts of seven districts; prospects otherwise good. Reaping of early or late crops progressing in ten districts. Lands being prepared for next season in three districts. Cotton-picking continues in five districts. Fodder sufficient and agricultural stock good. Prices steady except in two districts.

Bengal.—*For week ending 17th February.*—There was no rain, and fine settled weather prevailed throughout the week. Prospects of the spring crops are good except in parts of Eastern and Central Bengal and of Chota Nagpur where they are suffering from want of rain. Spring rice is being transplanted, but for this crop also rain is required. In North Bengal lands are being ploughed for autumn rice and jute. The harvesting of sugarcane, mustard, potatoes, and other earlier spring crops is still proceeding. Poppy promises well in Bihar. In Hazaribagh it has been damaged to some extent by hail. In Rajshahi the manufacture of ganja has begun, but the outturn is likely to be below the average. The supply of fodder and water is generally sufficient. The price of common rice has slightly risen in some districts. In FARIDPUR (MADARIPUR SUB-DIVISION) the numbers on relief works and in receipt of gratuitous relief were:—*Relief-works*, 368 men against 417 in the previous week; *gratuitous relief*, 7 men, 18 women, and 6 children, total 31 against 55 in the preceding week.

North-Western Provinces and Oudh.—*For week ending 21st February.*—Weather generally unsettled. Showers have fallen in most districts, in some accompanied by hail. In Partabgarh damage to the wheat and barley crops by rain is reported. In Jhansi the hail has injured the crops in seven villages. Prospects are, however, good. Markets are well-supplied, and prices fairly steady.

Punjab.—*For week ending 21st February.*—Rain has fallen in all districts, except Umballa. More rain is still wanted in the Daman tract of Dera Ismail Khan. Irrigation of spring crops in progress. Land is being prepared for the autumn crop. Condition of standing crops and prospects are generally reported good. The rape-seed crop is in flower. Crops have been injured by field rats in parts of Lahore. Cattle are generally in good condition, and fodder is sufficient throughout the province. The poppy crop is in good condition. Prices rising in one district, falling in three others, stationary elsewhere.

Central Provinces.—*For week ending 21st February.*—Weather clear, with passing clouds. Days abnormally warm. Reaping of wheat and other winter crops progressing. Fodder sufficient except in part of one district where it is reported to be insufficient owing to failure of the rice crops. Prices steady.

Burma.—*For week ending 17th February.*—Slight rain in one district only. Harvesting of the main paddy crop completed except in a few districts. In Upper Burma agricultural operations in connection with the dry-weather crops are progressing satisfactorily; wet-weather paddy, *jowar* (*sorghum vulgare*), and sesamum have been reaped, good crops being obtained. The cotton crop is not good in Sagaing, and wheat in Sagaing and Minbu is suffering severely from rust, and an insignificant crop of grain is expected. Island crops are fair. Fodder and water-supply sufficient. The price of paddy has fallen in Akyab and Tavoy and is below the normal, except in the Arakan division and Tavoy.

Assam.—*For week ending 20th February.*—Weather hot. Early rice-ploughing and sugarcane-pressing in progress. Mustard being harvested. Condition of cattle good. Fodder and water sufficient.

Mysore and Coorg.—*For week ending 21st February.*—**MYSORE:** Standing crops in good condition. *Ragi* (*Eleusine coracana*) harvested in the Bangalore district. Rice sown in the Kolar, Tumkur, and parts of Chitaldroog districts; harvested in the Mysore district. No material change in prices.

COORG: Threshing of rice and coffee-picking nearly completed. Water and fodder for cattle sufficient. Prices stationary.

Berar and Hyderabad.—*For week ending 21st February.*—**BERAR:** Weather variable. Spring crops which are in fairly good condition have suffered in parts of the Wun taluka from cloudy weather, and in the Mehkar taluka from recent hail-storms. Preparation of land for ensuing autumn crop in progress in three districts only. Fodder and water-supply sufficient. Prices steady.

HYDERABAD: No rain during the week. Harvesting of hot-weather crops continues; cutting of spring crops commenced. Prices stationary.

Central India.—*For week ending 21st February.*—Slight rain during the week in Gwalior, Bhopal, Bundelkhand, and Bagelkhand. Condition of standing crops indifferent in Bagelkhand, but fair in other Agencies; probable outturn expected to be below average in Bundelkhand, Neemuch, and in parts of Gwalior. Agricultural stock in fairly good condition. Prices rising in Bhopal, Bundelkhand, Goona, and in parts of Gwalior; steady in other Agencies. Condition of opium generally good.

Rajputana.—*For week ending 21st February.*—Rainfall slight in Ulwar. Agricultural operations, standing crops, and cattle satisfactory. Prospects generally good. Pasturage or fodder sufficient. Prices fluctuating in one State, risen in two, fallen in two, and steady elsewhere.

Kashmir.—*For week ending 20th February.*—Snow and rain during the week. Prospects of the spring crops good. Prices favourable with tendency to fall.

Nepal.—*For week ending 17th February.*—Weather fine. Prospects good.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 11TH FEBRUARY 1893, AND FROM 1ST JANUARY TO 10TH FEBRUARY 1894.

N.B.—As regards the figures in column *Total Receipts from 1st January 1894*, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week during the 1st-half of 1893.	WEEK ENDING 11TH FEBRUARY 1893.				WEEK ENDING 10TH FEBRUARY 1894.				Earnings from 1st January to 11th February 1893.	Earnings from 1st January to 10th February 1894.	Increases during the 1st-half of 1894.	Decreases during the 1st-half of 1894.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			Total.	Per mile open per week.		Total.	Per mile open per week.						
State lines worked by companies.	R	Miles.	R	R	Miles.	R	R	R	R	R	R	R	
Standard gauge—													
East Indian	619	1,634	11,30,311	692	1,634	12,39,814	759	60,07,521	67,00,172	7,82,651	...		
Bengal-Nagpur	180	803	1,75,364	203	863	1,55,326	180	8,69,673	8,86,641	16,968	...		
Indian Midland	145	752	1,08,324	144	752	1,10,985	148	6,72,730	7,15,687	42,951	...		
Bezwada Extension	96	21	2,037	97	21	1,462	70	13,611	8,090	...	5,521		
Metre gauge—													
Rajputana-Malwa (a)	296	1,699	5,12,112	301	1,699	5,44,010	320	29,64,571	30,20,660	56,089	...		
South Indian	157	1,043	1,49,762	144	1,043	1,24,387	119	9,02,844	7,11,685	...	1,91,159		
Southern Mahratta (b)	109	1,106	1,13,539	103	1,104	1,05,224	90	6,19,666	5,98,688	...	20,378		
Bengal and North-Western (c)	162	756	1,17,866	150	750	1,19,030	157	6,60,626	6,44,450	...	22,176		
Rohilkund and Kumaon (Lucknow-Hareilly section)	74	214	15,625	73	223	18,547	83	92,222	1,12,436	20,214	...		
Palanpur-Deesa . . . . .	...	...	...	...	16	810	51	...	5,130	5,130	...
TOTAL	272	8,088	23,24,880	287	8,171	24,19,595	296	1,28,08,870	1,34,93,639	6,84,769	...		
State lines worked by the State.													
Standard gauge—													
North Western (state) (d)	229	2,509	5,06,713	202	2,509	5,81,907	232	30,92,654	34,45,622	3,52,968	...		
Oudh and Rohilkhand (state)	272	692	1,81,707	203	740	2,02,632	274	10,30,341	11,03,653	67,312	...		
Eastern Bengal (state) (including metre and 2' 6" gauges)	250	777	1,87,410	241	813	2,46,740	303	12,24,316	15,64,320	3,40,004	...		
Bengal Central (e)	120	125	16,608	133	125	15,040	120	92,465	89,276	...	3,195		
East Coast (state)	55	...	...	...	266	22,249	84	...	1,05,340	1,05,340	...
Metre gauge—													
Burma (state)	224	715	2,11,956	296	730	1,81,221	248	10,58,633	8,59,074	...	1,99,559		
Special gauges—													
Jorhat (state provincial)	46	28	917	33	28	948	34	5,976	6,073	97	...		
Cherra-Companyganj (state provincial)	58	8	508	64	8	434	54	2,947	2,693	...	254		
TOTAL	231	4,854	11,05,819	228	5,219	12,51,171	240	65,13,332	71,76,045	6,62,713	...		
Lines worked by guaranteed companies.													
Standard gauge—													
Great Indian Peninsula (f)	610	1,490	9,53,075	640	1,490	9,31,959	625	51,71,300	56,42,989	4,71,689	...		
Bombay, Baroda and Central India	705	461	2,90,877	631	461	3,04,000	659	17,30,540	17,40,000	9,460	...		
Madras	242	840	2,07,176	247	840	1,87,058	223	11,97,325	10,44,461	...	1,52,864		
TOTAL	525	2,791	14,51,128	520	2,791	14,23,017	510	80,99,165	84,27,450	3,28,285	...		
TOTAL (GUARANTEED AND STATE)	304	15,733	48,81,827	310	16,181	50,93,783	315	2,74,21,367	2,90,97,134	16,75,767	...		
Assisted companies.													
Standard gauge—													
Delhi-Umballa-Kalka	140	161	18,033	112	161	21,645	134	1,19,095	1,25,317	6,222	...		
Larkspur	277	22	5,971	271	22	6,852	311	34,792	35,541	749	...		
Metre gauge—													
Rohilkund and Kumaon (Company's section)	122	67	3,815	57	67	9,933	148	25,560	52,354	26,794	...		
Dibru-Sadiya	126	78	9,042	110	78	8,818	113	54,097	50,633	1,956	...		
TOTAL	142	328	36,861	112	328	47,248	144	2,34,144	2,69,865	35,721	...		
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	173	333	62,602	188	333	55,584	167	3,33,264	3,10,567	...	22,697		
The Gaekwar's Petlad	103	13	1,727	133	13	1,110	85	8,163	5,970	...	2,193		
Rajputana-Bhatinda	124	108	12,176	113	108	15,106	140	65,072	61,510	...	3,562		
Metre gauge—													
Southern Mahratta (Mysore section) (g)	104	331	34,162	103	362	29,702	82	1,95,156	1,69,891	...	25,265		
The Gaekwar's Meliana	80	93	7,771	84	93	8,940	96	39,711	46,780	7,069	...		
Kolhapur	83	29	2,847	98	29	1,681	58	15,039	8,098	...	6,340		
Special gauge—													
The Gaekwar's Dabhoi	82	72	4,841	67	72	5,230	73	29,572	26,940	...	2,632		
TOTAL	125	979	1,26,126	129	1,010	1,17,353	116	6,85,977	6,30,356	...	55,621		
Lines owned and worked by native states.													
Metre gauge—													
Bhavnagar-Gondal-Junagarh-Porbandar	148	334	48,178	144	334	37,140	111	2,38,654	2,17,202	...	21,452		
Jetalsar-Rajkot	24	...	...	...	46	2,555	56	...	15,322	15,322	...
Jodhpur-Bickaneer	53	291	18,295	63	364	26,700	73	1,07,629	1,44,700	37,071	...		
Special gauge—													
Morvi	70	94	6,833	73	94	6,203	66	37,565	38,148	583	...		
TOTAL	93	719	73,306	102	838	72,598	87	3,83,848	4,15,372	31,524	...		
GRAND TOTAL	282	17,759	51,18,120	288	18,357	53,30,982	290	2,87,25,336	3,04,12,727	16,87,391	...		

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Lirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(e) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(f) Includes the Wardha Coal, Dhond-Manmad, Khamsaon, and Amratoti railways.

(g) Includes the Mysore-Nanjangud and the Yesvantpur-Mysore frontier sections.

CALCUTTA,
The 23rd February 1894.

F. B. HEBBERT,
Under Secretary.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XLIII OF 1893-94.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April 1893*, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week in 1892-93.	WEEK ENDING 11TH FEBRUARY 1893.				WEEK ENDING 10TH FEBRUARY 1894.				Earnings from 1st April 1892 to 11th February 1893.	Earnings from 1st April 1893 to 10th February 1894.	Increases in 1893-94.	Decreases in 1893-94.
		Mean mile-age worked.	Earnings.		Mean mile-age worked.	Earnings.							
			TOTAL.	Per mile open per week.		TOTAL.	Per mile open per week.						
State lines worked by Companies.	R	Miles.	R	R	Miles.	R	R	R	R	R	R	R	
Standard gauge—													
East Indian	580	1,634	11,30,311	602	1,634	12,39,814	759	4,21,50,432	4,36,32,057	14,82,525	...		
Bengal-Nagpur	140	863	1,75,364	203	863	1,55,326	180	48,67,144	51,20,747	2,62,103	...		
Indian Midland	129	752	1,08,324	144	752	1,10,985	148	42,62,250	43,24,784	62,534	...		
Bezwada Extension	80	21	2,037	97	21	1,462	70	85,574	85,721	147	...		
Metre gauge—													
Rajputana-Malwa (a)	258	1,690	5,12,112	301	1,699	5,44,010	320	1,90,25,595	1,01,12,646	87,051	...		
South Indian	139	1,043	1,49,762	144	1,043	1,24,387	119	67,90,065	67,48,059	...	42,906		
Southern Mahratta (b)	87	1,106	1,13,539	103	1,164	1,05,224	90	30,48,480	50,60,202	11,20,722	...		
Bengal and North-Western (c)	137	756	1,17,806	156	756	1,19,030	157	45,04,941	43,90,288	...	1,14,653		
Rohilkund and Kumaon (Lucknow-Bareilly section)	66	214	15,625	73	223	18,547	83	5,78,297	6,10,841	41,544	...		
Palampur-Deesa . . . . .	...	...	...	...	16	810	51	...	(d) 9,522	9,522	...
TOTAL	243	8,088	23,24,880	287	8,171	24,19,595	206	8,62,13,678	8,91,22,267	29,08,589	...		
State lines worked by the State.													
Standard gauge—													
North Western (state) (e)	201	2,509	5,06,713	202	2,509	5,81,907	232	2,16,38,826	2,53,73,086	37,34,260	...		
Oudh and Rohilkhand (state)	235	692	1,81,707	263	740	2,02,632	274	71,00,095	74,33,052	2,72,357	...		
Eastern Bengal (state) (including metre and 2' 6" gauges)	292	777	1,87,410	241	813	2,46,740	303	1,04,29,299	1,11,22,970	6,93,680	...		
Bengal Central (f)	120	125	16,608	133	125	15,040	120	6,69,244	6,60,288	44	...		
East Coast (state) . . . . .	...	...	...	...	200	22,249	84	...	5,42,364	5,42,364	...
Metre gauge—													
Burma (state)	194	715	2,11,956	296	730	1,81,221	248	57,99,893	50,72,440	...	7,24,453		
Special gauges—													
Jorhat (state provincial)	46	28	917	33	28	948	34	59,200	62,597	3,397	...		
Cherra-Companyganj (state provincial)	47	8	508	64	8	434	54	16,216	10,143	2,897	...		
TOTAL	217	4,854	11,05,819	288	5,219	12,51,171	240	4,57,70,403	5,02,04,919	45,24,546	...		
Lines worked by Guaranteed Companies.													
Standard gauge—													
Great Indian Peninsula (g)	513	1,490	9,53,075	640	1,490	9,31,959	625	3,33,88,096	3,28,02,302	...	5,85,791		
Bombay, Baroda and Central India	605	401	2,90,877	631	401	3,04,000	659	1,21,59,337	1,27,28,173	5,68,846	...		
Madras	220	840	2,07,176	247	840	1,87,058	223	84,17,183	88,77,076	4,59,893	...		
TOTAL	442	2,791	14,51,128	520	2,791	14,23,017	510	5,39,64,606	5,44,07,551	4,42,945	...		
TOTAL (GUARANTEED AND STATE)	271	15,733	48,81,827	310	16,181	50,93,783	315	18,50,48,687	19,38,24,767	78,76,080	...		
Assisted Companies.													
Standard gauge—													
Delhi-Umballa-Kalka	132	161	18,033	112	161	21,045	134	9,45,548	10,63,256	1,17,708	...		
Tarkessur	252	22	5,971	271	22	6,852	311	2,45,597	2,41,025	...	4,542		
Metre gauge—													
Rohilkund and Kumaon (Company's section)	118	67	3,815	57	67	9,031	148	3,63,702	3,08,160	34,467	...		
Dibru-Sadiya	123	78	9,042	116	78	8,818	113	4,30,253	4,44,247	13,994	...		
TOTAL	135	38	36,861	112	328	4,7248	144	19,85,170	21,46,007	1,61,027	...		
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	151	333	62,602	188	333	55,584	167	22,78,695	23,08,265	29,570	...		
The Gaskwar's Petlad	96	13	1,727	133	13	1,110	85	57,079	51,914	...	3,165		
Rajputana-Bhatinda	92	108	12,170	113	108	15,106	140	4,53,052	5,49,938	96,246	...		
Metre gauge—													
Southern Mahratta (Mysore section) (h)	94	331	34,162	103	362	29,702	82	12,95,832	14,92,250	1,96,427	...		
The Gaskwar's Melsana	59	93	7,771	84	93	8,940	96	2,31,572	2,85,438	53,910	...		
Kolhapur	67	29	2,847	98	29	1,681	58	84,028	94,904	10,870	...		
Special gauge—													
The Gaskwar's Dabhoi	68	72	4,841	67	72	5,230	73	2,10,436	2,10,440	...	3,996		
TOTAL	107	979	1,26,126	129	1,010	1,17,353	116	40,09,284	49,89,158	3,79,874	...		
Lines owned and worked by native states.													
Metre gauge—													
Bhavnagar-Gondal-Junaga-h-Porbandar	102	334	48,178	144	334	37,140	111	14,37,954	17,12,255	2,74,301	...		
Jetalsar-Rajkot . . . . .	...	...	...	...	46	2,555	56	...	(i) 1,18,320	1,18,320	...
Jodhpur-Hickaneer	60	291	18,295	63	364	20,700	73	7,88,122	8,02,060	13,947	...		
Special gauge—													
Morvi	65	94	6,833	73	94	6,203	66	2,74,086	2,81,087	6,101	...		
TOTAL	80	719	73,306	102	838	72,598	87	25,01,002	29,13,740	4,12,678	...		
GRAND TOTAL	251	17,759	51,18,120	288	18,357	53,30,982	290	19,50,44,103	20,38,74,362	88,30,259	...		

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Total receipts from 8th November 1893 to 10th February 1894.

(e) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(f) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(g) Includes the Wardha Coal, Dhond-Manmad, Khamgaon, and Amraoti railways.

(h) Includes the Mysore-Nanjangud and the Yesvantpur-Mysore frontier sections.

(i) Total receipts from 12th April 1893 to 10th February 1894.

CALCUTTA,

The 23rd February 1894.

F. B. HEBBERT

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1864.

QUANTITIES PER RUPEE IN SERS OF 100 LALS.																								
DISTRICTS.	WHEAT.		RICE, BEET SOUT.		RICE, COMMON.		JAWAR OF COMMON (Sorghum vulgare).		BAURA OR CHURU (Pennisetum polystachyon).		MAPIA OR PAPI (Eleusine indica).		KANGRI OR KAKRI, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADLAY OR SUNGAI (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR, OR TURK, CADIAN PPA (Cassia indica).		PINKWOOD.		SALT.	
	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.
Burma—																								
Tenasserim—																								
Mergui			10 10	10 10	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11
Tavoy			11 13	11 4	13 4	12 9	11 3	11 3	14 9	14 9	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3
Moulmein and Amherst	9 2	9 2	11 3	11 3	14 9	14 9	11 3	11 3	14 9	14 9	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3
Pegu (dellair)—																								
Pegu			10 2	10 2	14 3	14 3	10 2	10 2	14 3	14 3	10 2	10 2	14 3	14 3	10 2	10 2	14 3	14 3	10 2	10 2	14 3	14 3	10 2	10 2
Rangoon	13 0	13 0	13 8	13 8	15 0	15 0	13 8	13 8	15 0	15 0	13 8	13 8	15 0	15 0	13 8	13 8	15 0	15 0	13 8	13 8	15 0	15 0	13 8	13 8
Thongwa			9 6	9 6	11 5	11 5	9 6	9 6	11 5	11 5	9 6	9 6	11 5	11 5	9 6	9 6	11 5	11 5	9 6	9 6	11 5	11 5	9 6	9 6
Bassein			11 14	12 7	15 14	15 14	11 14	12 7	15 14	15 14	11 14	12 7	15 14	15 14	11 14	12 7	15 14	15 14	11 14	12 7	15 14	15 14	11 14	12 7
Tegu (inland)—																								
Shwegyin			11 9	11 9	12 7	12 7	11 9	11 9	12 7	12 7	11 9	11 9	12 7	12 7	11 9	11 9	12 7	12 7	11 9	11 9	12 7	12 7	11 9	11 9
Tharavally			13 7	14 13	18 8	18 8	13 7	14 13	18 8	18 8	13 7	14 13	18 8	18 8	13 7	14 13	18 8	18 8	13 7	14 13	18 8	18 8	13 7	14 13
Henzada			14 4	12 7	14 4	12 7	14 4	12 7	14 4	12 7	14 4	12 7	14 4	12 7	14 4	12 7	14 4	12 7	14 4	12 7	14 4	12 7	14 4	12 7
Frume	10 6	10 6	14 5	12 14	20 6	16 7	14 5	12 14	20 6	16 7	14 5	12 14	20 6	16 7	14 5	12 14	20 6	16 7	14 5	12 14	20 6	16 7	14 5	12 14
Toungoo			13 3	13 3	14 14	14 14	13 3	13 3	14 14	14 14	13 3	13 3	14 14	14 14	13 3	13 3	14 14	14 14	13 3	13 3	14 14	14 14	13 3	13 3
Thayetyo	16 12	22 5	12 12	11 11	19 11	17 4	12 12	11 11	19 11	17 4	12 12	11 11	19 11	17 4	12 12	11 11	19 11	17 4	12 12	11 11	19 11	17 4	12 12	12 14
Upper Burma—																								
Mandalay	23 1	22 0	11 8	11 8	12 0	12 0	11 8	11 8	12 0	12 0	11 8	11 8	12 0	12 0	11 8	11 8	12 0	12 0	11 8	11 8	12 0	12 0	11 8	11 8
Bamo			7 3	7 3	9 0	9 0	7 3	7 3	9 0	9 0	7 3	7 3	9 0	9 0	7 3	7 3	9 0	9 0	7 3	7 3	9 0	9 0	7 3	7 3
Pakokke			5 0	9 0	11 0	11 0	5 0	9 0	11 0	11 0	5 0	9 0	11 0	11 0	5 0	9 0	11 0	11 0	5 0	9 0	11 0	11 0	5 0	9 0
Mektila			13 7	9 8	14 4	14 4	13 7	9 8	14 4	14 4	13 7	9 8	14 4	14 4	13 7	9 8	14 4	14 4	13 7	9 8	14 4	14 4	13 7	9 8
Arakan—																								
Randoway			13 1	13 1	16 9	14 6	13 1	13 1	16 9	14 6	13 1	13 1	16 9	14 6	13 1	13 1	16 9	14 6	13 1	13 1	16 9	14 6	13 1	13 1
Kyaukpia			7 11	7 4	8 8	8 0	7 11	7 4	8 8	8 0	7 11	7 4	8 8	8 0	7 11	7 4	8 8	8 0	7 11	7 4	8 8	8 0	7 11	7 4
Akyab			11 0	10 0	13 0	11 0	11 0	10 0	13 0	11 0	11 0	10 0	13 0	11 0	11 0	10 0	13 0	11 0	11 0	10 0	13 0	11 0	11 0	10 0
Assam—																								
Surma—																								
Sylhet			8 8	9 0	9 10	11 6	8 8	9 0	9 10	11 6	8 8	9 0	9 10	11 6	8 8	9 0	9 10	11 6	8 8	9 0	9 10	11 6	8 8	9 0
Cachar			7 4	7 8	9 12	13 8	7 4	7 8	9 12	13 8	7 4	7 8	9 12	13 8	7 4	7 8	9 12	13 8	7 4	7 8	9 12	13 8	7 4	7 8
Khairi and Jaintia hills			4 3	4 2	5 3	5 8	4 3	4 2	5 3	5 8	4 3	4 2	5 3	5 8	4 3	4 2	5 3	5 8	4 3	4 2	5 3	5 8	4 3	4 2
Garo Hills			6 0	6 0	11 0	12 0	6 0	6 0	11 0	12 0	6 0	6 0	11 0	12 0	6 0	6 0	11 0	12 0	6 0	6 0	11 0	12 0	6 0	6 0
Brahmadwari—																								
Goalpara			6 8	6 8	11 8	11 8	6 8	6 8	11 8	11 8	6 8	6 8	11 8	11 8	6 8	6 8	11 8	11 8	6 8	6 8	11 8	11 8	6 8	6 8
Kamrup			8 0	8 0	11 8	13 0	8 0	8 0	11 8	13 0	8 0	8 0	11 8	13 0	8 0	8 0	11 8	13 0	8 0	8 0	11 8	13 0	8 0	8 0
Darrang			7 0	7 8	11 0	9 0	7 0	7 8	11 0	9 0	7 0	7 8	11 0	9 0	7 0	7 8	11 0	9 0	7 0	7 8	11 0	9 0	7 0	7 8
Nowong			6 8	6 8	12 0	12 0	6 8	6 8	12 0	12 0	6 8	6 8	12 0	12 0	6 8	6 8	12 0	12 0	6 8	6 8	12 0	12 0	6 8	6 8
Shivasgar			10 0	10 0	13 0	13 0	10 0	10 0	13 0	13 0	10 0	10 0	13 0	13 0	10 0	10 0	13 0	13 0	10 0	10 0	13 0	13 0	10 0	10 0
Lakhimpur			6 8	6 4	11 0	12 0	6 8	6 4	11 0	12 0	6 8	6 4	11 0	12 0	6 8	6 4	11 0	12 0	6 8	6 4	11 0	12 0	6 8	6 4

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1894—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TO 1 A.

DISTRICTS.	WHEAT.		RARELY.		RICE, BEST SORT.		RICE, COMMON.		JAWAR OR CHOLU (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine coracana).		KANONI OR ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arafinum).		MAIZE (Zea Mays).		ARHAR, OR THUR, CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.		
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	
Bengal—continued.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Bihar, south—																											
Monghyr	17 14	18 14	15 12	16 12	13 2	13 2	15 12	16 12	...	...	...	...	...	...	13 10	13 14	28 6	7 5	22 1	21 0	21 0	21 0	126 0	126 0	10 4	10 8
Gaya	15 0	15 0	20 4	21 0	11 0	11 0	17 8	17 0	...	...	...	...	...	...	17 0	17 0	22 0	20 0	25 0	21 0	21 0	21 0	120 0	120 0	9 12	10 0
Patna	17 0	18 0	28 0	26 0	11 0	11 0	18 0	20 0	...	...	...	...	...	...	20 0	20 0	23 0	28 0	25 0	25 0	27 0	27 0	130 0	130 0	11 0	11 0
Shahabad	18 0	19 0	20 0	20 0	8 0	8 0	16 0	17 0	...	...	...	...	...	...	...	...	22 0	23 0	19 0	20 0	20 0	22 0	130 0	160 0	10 4	10 0
Rohr, north—																											
Purnea	18 0	16 0	...	...	14 0	15 0	14 0	17 0	...	...	...	...	...	...	...	...	22 0	26 0	25 0	25 4	20 0	20 0	320 0	320 0	9 0	9 0
Rhagolpur	17 8	17 8	20 0	20 3	13 12	14 8	16 4	17 8	...	...	...	...	...	...	...	...	21 0	20 3	25 0	25 4	20 0	20 3	151 8	151 8	10 0	10 0
Darbhanga	16 8	14 14	18 11	17 11	13 0	12 0	16 8	17 8	...	...	...	...	...	...	...	...	24 3	24 4	20 14	24 5	23 1	23 2	176 0	176 0	11 0	11 0
Muzaffarpur	13 8	13 8	19 8	19 0	8 0	8 0	15 8	15 12	...	...	...	...	...	...	...	...	20 8	21 0	20 0	20 0	20 8	20 8	160 0	160 0	11 0	11 0
Saran	15 0	15 0	20 0	19 0	12 0	12 0	17 0	17 0	...	...	...	...	...	...	...	...	24 0	23 8	20 4	23 0	24 8	22 8	210 0	210 0	9 12	9 12
Champan	11 8	13 8	...	...	8 8	8 4	18 0	18 0	...	...	...	...	...	...	...	...	22 12	22 8	20 4	21 4	22 12	23 8	180 0	180 0	10 4	10 8
N.W. Provinces—																											
Meerut—																											
Mirzapur	14 0	14 0	19 0	19 0	8 0	8 0	12 0	13 0	20 0	20 0	21 0	21 0	18 0	18 0	11 0	11 0	20 0	20 0	20 0	22 4	22 0	22 0	80 0	80 0	10 0	10 0	
Benares	15 7	15 7	20 5	20 5	9 14	9 14	13 24	13 24	20 1	20 1	20 3	20 3	...	...	15 11 1/2	15 11 1/2	21 4	21 0	22 4	22 4	19 4	19 4	105 0	105 0	9 6	9 6
Champur	14 0	14 0	20 0	20 0	7 12	7 12	11 12	11 12	21 4	21 4	21 0	21 0	...	...	18 8	18 8	19 8	20 0	20 8	20 8	20 8	20 8	160 0	160 0	9 14	9 14
Jaunpur	15 0	15 0	20 8	21 0	7 0	7 0	12 0	12 4	...	...	...	...	...	...	...	...	19 8	20 0	...	...	22 8	22 8	170 0	170 0	10 0	10 0
Allahabad	13 12	14 2	20 4	20 8	10 8	10 8	13 8	14 0	23 0	24 0	22 0	22 0	...	...	18 8	18 8	22 8	23 4	...	...	20 8	20 8	84 0	84 0	9 12	10 0
Central—																											
Banda	14 0	13 12	18 0	19 0	7 8	7 8	14 0	14 0	30 0	30 0	25 0	24 0	...	...	...	...	26 0	26 0	...	...	25 0	25 0	160 0	160 0	9 8	9 8
Pachpuri	14 4	14 4	20 0	20 0	7 0	7 0	15 0	15 0	25 0	25 0	23 8	23 0	...	...	...	...	24 0	23 0	...	...	24 0	23 0	160 0	160 0	10 8	10 8
Hemirpur	16 4	15 0	18 0	19 8	7 8	7 8	12 0	12 0	29 0	29 0	25 0	25 0	...	...	...	...	29 0	27 8	...	...	27 0	27 0	140 0	140 0	10 0	10 0
Jalaun	15 0	15 0	21 0	21 0	9 0	9 0	10 0	10 0	24 0	24 0	21 0	21 0	...	...	16 0	16 0	25 0	25 0	18 0	18 0	24 0	24 0	200 0	200 0	10 8	10 8
Cawnpore	18 0	17 8	26 0	25 8	7 0	7 0	13 0	13 0	25 0	26 0	24 8	25 0	...	...	19 8	20 0	26 0	25 0	27 0	26 0	24 0	24 0	120 0	120 0	11 8	11 8
Etawah	15 13	16 4	23 8	22 8	5 0	5 0	14 0	14 0	24 12	24 8	24 4	23 8	...	...	16 0	16 0	24 8	25 0	24 4	24 4	26 0	26 0	140 0	140 0	10 12	10 8
Fatehabad	15 0	14 8	22 8	22 8	5 4	5 4	16 4	16 4	21 0	22 8	22 8	23 12	...	...	...	...	23 12	24 0	25 0	25 0	23 12	23 12	130 0	130 0	10 0	10 0
Faizpur	17 4	17 4	23 8	22 8	4 8	4 8	11 0	11 0	24 0	24 0	23 8	22 8	...	...	...	...	27 0	25 8	26 0	25 8	25 8	25 8	160 0	160 0	10 0	10 4
Etah	18 8	18 8	25 8	25 8	6 0	6 0	10 8	11 8	24 8	24 8	21 8	21 8	...	...	10 8	10 8	22 8	22 8	27 8	27 8	15 8	15 8	110 0	110 0	10 0	10 0
Western—																											
Jhansi	17 4	17 0	22 0	20 0	7 4	7 4	12 12	12 0	23 0	23 0	22 0	19 8	...	...	...	...	23 0	20 8	23 0	23 12	25 0	25 0	160 0	160 0	10 8	10 4
Agra	16 0	16 0	27 0	27 0	5 0	5 0	8 0	8 0	27 0	26 8	23 0	23 0	...	...	10 0	10 0	28 8	28 0	27 0	26 0	16 0	16 0	95 0	95 0	11 0	11 0
Mathura	18 8	17 8	29 0	27 0	7 0	7 0	13 8	12 8	31 0	30 0	25 0	25 0	...	...	8 0	8 0	34 0	31 0	31 0	28 0	31 0	27 0	120 0	120 0	11 0	11 0
Aligarh	19 0	19 0	28 0	28 0	5 8	5 8	9 8	9 8	30 0	30 0	25 0	25 0	...	...	16 0	16 0	33 0	33 0	32 0	32 0	32 0	32 0	140 0	140 0	11 8	11 4
Bulandshahr	20 4	20 4	27 8	27 8	6 0	6 0	10 0	10 0	29 0	29 0	23 0	23 0	...	...	12 0	12 0	21 8	21 8	29 0	28 8	20 0	20 0	120 0	120 0	10 8	10 8
Sub-montane—																											
Palia	14 12	14 8	21 0	22 0	10 4	10 4	15 0	16 0	22 0	22 0	21 0	...	...	...	...	...	22 4	22 8	21 0	22 0	23 0	23 0	115 0	115 0	11 0	11 0
Asiut	14 0	15 8	20 0	20 0	7 6	7 6	14 12	14 12	...	...	...	...	...	...	...	...	20 12	20 8	...	...	16 4	16 4	177 8	177 8	9 13	9 13
Gorakhpur	12 8	13 8	19 12	19 12	9 0	9 0	14 13	14 13	...	...	...	...	...	...	21 8	21 8	21 8	22 6	10 12	10 12	22 6	22 6	140 0	140 0	10 2	10 2
Beni	17 0	17 0	19 0	19 0	8 12	8 12	32 0	32 0	13 0	14 0	...	...	...	...	9 0	10 0	21 0	21 0	23 0	23 0	25 0	25 0	160 0	160 0	9 0	9 0
Shahjahanpur	16 0	17 0	27 0	28 0	7 8	7 8	15 8	15 8	24 0	24 0	21 8	21 8	24 0	24 0	24 0	25 4	25 0	26 0	26 0	28 8	28 0	120 0	120 0	10 0	10 0
Buda	16 12	16 8	24 0	25 0	7 0	7 0	14 0	15 0	23 0	24 8	21 0	21 8	...	...	10 0	10 0	25 0	25 8	27 0	27 0	23 0	23 0	144 0	144 0	10 0	9 4
Etah	15 6	15 4	25 0	23 12	12 8	12 8	16 4	16 4	21 0	21 0	20 0	20 4	...	...	...	...	24 0	25 8	27 0	27 8	...	...	135 0	135 0	10 0	10 0

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1894—continued.

QUANTITIES PER RUPEE IN CERS OF 80 FOLDS.

DISTRICTS.	WHEAT		HARIC		RICE, BKS' SORT.		RICE, COMMON.		JAWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum tybanoenum).		MARUA OR RAGI (Eleusine coracana).		KANGNI OR KAKUM ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR, OR THUR, CADIAN PEA (Cajanus indicus).		PINKA WAT.		SALT	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Ferozepore	22 0	21 0	50 0	45 0	12 0	10 0	12 0	10 0	40 0	35 0	31 0	31 0	31 0	31 0	20 0	20 0	45 0	30 0	36 0	35 0	11 0	11 0	80 0	10 12	11 0	11 0
Ferozepore	24 0	23 0	50 0	40 0	10 0	10 0	10 0	10 0	40 0	30 0	32 0	32 0	32 0	32 0	32 0	32 0	40 0	30 0	32 0	32 0	10 0	10 0	100 0	12 4	12 4	12 4
Montgomery	23 0	22 0	40 0	32 0	10 0	10 0	10 0	10 0	27 0	25 0	23 0	23 0	23 0	23 0	32 0	32 0	39 0	39 0	32 0	32 0	10 0	10 0	220 0	13 0	13 0	13 0
Central—																										
Gurgaon	22 0	20 0	38 0	36 0	10 0	8 0	8 0	8 0	35 0	37 0	27 0	28 0	28 0	28 0	12 0	12 0	32 0	32 0	23 0	22 0	25 0	27 0	120 0	10 0	10 8	10 8
Delhi	20 0	21 0	32 0	32 0	12 0	11 0	11 0	11 0	34 0	30 0	24 0	25 0	25 0	25 0	12 0	12 0	31 0	31 0	27 0	27 0	24 0	24 0	70 0	10 0	10 0	10 0
Rohak	21 0	20 0	35 0	35 0	11 0	11 0	11 0	11 0	31 0	32 0	24 0	25 0	25 0	25 0	12 0	12 0	33 0	33 0	24 0	25 0	18 0	18 0	120 0	10 0	11 0	11 0
Karnal	21 0	21 0	30 0	30 0	11 0	11 0	11 0	11 0	32 0	30 0	23 0	22 0	22 0	22 0	16 0	16 0	33 0	33 0	30 0	30 0	17 0	17 0	160 0	10 0	10 0	10 0
Lahore	22 0	21 0	36 0	34 0	11 0	11 0	11 0	11 0	32 0	36 0	19 0	19 0	19 0	19 0	24 0	24 0	34 0	34 0	33 0	33 0	11 0	12 0	85 0	12 0	12 0	12 0
Sub-montane—																										
Umballa	24 0	25 0	38 0	38 0	11 0	11 0	11 0	11 0	35 0	37 0	22 0	22 0	22 0	22 0	8 0	8 0	34 0	34 0	37 0	37 0	15 0	15 0	130 0	12 12	12 4	12 4
Ludhiana	20 0	25 0	45 0	45 0	13 0	13 0	13 0	13 0	36 0	36 0	28 0	28 0	28 0	28 0	20 0	20 0	38 0	38 0	40 0	39 0	15 0	15 0	100 0	13 0	13 0	13 0
Jullundur	26 0	27 0	44 0	43 0	10 0	10 0	10 0	10 0	38 0	40 0	24 0	24 0	24 0	24 0	20 0	20 0	36 0	36 0	37 0	37 0	10 0	10 0	110 0	12 8	12 8	12 8
Hoshiarpur	26 0	25 0	38 0	37 0	10 0	10 0	10 0	10 0	37 0	37 0	22 0	24 0	24 0	24 0	20 0	20 0	35 0	35 0	34 0	34 0	10 0	10 0	110 0	12 0	12 0	12 0
Gurdaspur	26 0	26 0	32 0	32 0	14 0	14 0	14 0	14 0	40 0	40 0	20 0	20 0	20 0	20 0	12 0	12 0	34 0	34 0	33 0	33 0	10 0	10 0	100 0	11 8	11 8	11 8
Amritsar	25 0	25 0	44 0	44 0	11 0	11 0	11 0	11 0	34 0	34 0	21 0	21 0	21 0	21 0	21 0	23 0	33 0	34 0	32 0	33 0	10 0	10 0	90 0	12 0	12 0	12 0
Hills—																										
Simla	18 0	16 0	21 0	21 0	9 0	9 0	9 0	9 0	21 0	18 0	16 0	15 0	15 0	15 0	10 0	13 0	21 0	23 0	22 0	20 0	11 0	12 0	90 0	9 0	9 0	9 0
Kangra	15 0	15 0	18 0	18 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	6 0	6 0	20 0	20 0	20 0	20 0	12 0	12 0	120 0	10 0	10 0	10 0
North-western—																										
Sialkot	21 0	21 0	38 0	40 0	13 0	13 0	13 0	13 0	32 0	32 0	24 0	24 0	24 0	24 0	16 0	16 0	31 0	32 0	30 0	26 0	15 0	15 0	120 0	13 0	13 0	13 0
Gujranwala	20 0	20 0	34 0	34 0	12 0	12 0	12 0	12 0	31 0	31 0	24 0	24 0	24 0	24 0	10 0	10 0	34 0	34 0	32 0	26 0	15 0	15 0	90 0	12 12	12 8	12 8
Gujrat	24 0	22 0	33 0	32 0	12 0	12 0	12 0	12 0	28 0	26 0	25 0	24 0	24 0	24 0	10 0	10 0	32 0	32 0	28 0	26 0	15 0	15 0	110 0	13 0	13 0	13 0
Jhelum	25 0	22 0	45 0	40 0	13 0	12 0	12 0	12 0	32 0	30 0	29 0	25 0	25 0	25 0	20 0	20 0	32 0	31 0	32 0	28 0	15 0	15 0	100 0	13 0	13 0	13 0
Rawalpindi	23 0	20 0	33 0	30 0	12 0	12 0	12 0	12 0	30 0	30 0	27 0	22 0	22 0	22 0	20 0	20 0	30 0	30 0	23 0	23 0	15 0	15 0	70 0	13 8	13 8	13 8
Hazara	18 0	17 0	26 0	26 0	12 0	12 0	12 0	12 0	26 0	26 0	21 0	21 0	21 0	21 0	18 0	18 0	24 0	24 0	24 0	21 0	15 0	15 0	110 0	10 8	10 8	10 8
Peshawar	19 0	17 0	29 0	27 0	9 0	9 0	9 0	9 0	26 0	24 0	21 0	18 0	18 0	18 0	18 0	17 0	25 0	25 0	25 0	24 0	15 0	15 0	93 0	44 0	44 0	44 0
Kohat	18 0	18 0	33 0	31 0	12 0	12 0	12 0	12 0	23 0	23 0	24 0	24 0	24 0	24 0	20 0	20 0	33 0	33 0	25 0	25 0	15 0	15 0	175 0	50 0	50 0	50 0
Western—																										
Shahpur	26 0	26 0	36 0	36 0	9 0	9 0	9 0	9 0	34 0	34 0	32 0	32 0	32 0	32 0	24 0	24 0	40 0	40 0	22 0	24 0	15 0	15 0	160 0	13 0	13 0	13 0
Jhang	22 0	25 0	34 0	35 0	8 0	10 0	10 0	10 0	35 0	35 0	30 0	30 0	30 0	30 0	28 0	28 0	32 0	32 0	30 0	30 0	10 0	10 0	200 0	11 12	12 4	12 4
Mooltan	18 0	15 0	30 0	30 0	12 0	12 0	12 0	12 0	24 0	24 0	26 0	25 0	25 0	25 0	12 0	13 0	28 0	27 0	28 0	24 0	15 0	15 0	80 0	12 4	12 4	12 4
Bahawalpur	26 0	23 0	46 0	45 0	11 0	11 0	11 0	11 0	35 0	35 0	20 0	20 0	20 0	20 0	6 0	6 0	49 0	49 0	38 0	33 0	14 0	14 0	90 0	50 0	50 0	50 0
D. I. Khan	26 0	23 0	46 0	45 0	8 0	9 0	9 0	9 0	30 0	30 0	30 0	31 0	31 0	31 0	4 0	4 0	39 0	37 0	16 0	16 0	8 0	8 0	101 0	43 0	43 0	43 0
Muzaffargarh	25 0	24 0	44 0	44 0	14 0	14 0	14 0	14 0	20 0	20 0	25 0	25 0	25 0	25 0	18 0	18 0	27 0	27 0	15 0	15 0	10 0	10 0	110 0	12 0	12 0	12 0
D. G. Khan	23 0	23 0	30 0	30 0	6 0	6 0	6 0	6 0	33 0	30 0	26 0	25 0	25 0	25 0	18 0	18 0	27 0	27 0	15 0	15 0	10 0	10 0	100 0	31 4	31 4	31 4
Sind and Baluchistan—																										
Karachi	14 8	14 8	...	...	8 0	10 0	10 0	10 0	20 0	20 0	16 0	16 0	16 0	16 0	...	...	19 0	20 0	...	...	9 0 and 10 0	9 0 and 10 0	91 7	14 8	14 8	14 8
Hyderabad	15 0	14 0	...	...	7 8	9 0	9 0	9 0	19 8	20 0	18 8	20 0	20 0	20 0	...	...	20 0	22 0	...	...	...	...	128 0	12 12	12 12	12 12
Tar and Parkar (Umarkot)	12 14	13 0	...	...	13 0	10 4	10 4	10 4	...	...	22 8	20 12	20 12	20 12	...	...	7 13	7 12	...	...	...	...	112 0	12 0	12 0	12 0
Sukkur (Shikarpur)	18 0	17 8	...	...	8 0	10 0	10 0	10 0	27 0	27 0	23 0	23 0	23 0	23 0	...	...	24 8	24 0	...	...	...	...	142 0	12 0	12 0	12 0
Upper Sind Frontier	16 0	16 0	...	...	8 0	10 0	10 0	10 0	28 0	28 0	24 0	24 0	24 0	24 0	...	...	19 0	24 0	...	...	...	...	213 0	10 0	10 0	10 0
Quetta	14 0	13 8	20 12	21 8	5 0	7 0	7 0	7 0	31 0	30 0	16 0	16 0	16 0	16 0	...	...	19 0	20 0	19 0	19 0	9 0 and 10 0	9 0 and 10 0	64 0	11 0	11 0	11 0

RETAIL PRICES FOR THE 1ST HALF OF JANUARY 1894—concluded.

[illegible]

● Not sold.

FINANCE AND COMMERCE DEPARTMENT
(Statistical Branch).

J. F. FINLAY,
Secretary to the Government of India.

GOVERNMENT OF INDIA,
DEPARTMENT OF REVENUE AND AGRICULTURE.

Extract from the Proceedings of the Government of India, in the Department of Revenue and Agriculture (Museums and Exhibitions),—No. 7—3, dated Calcutta, the 19th February 1894.

MUSEUMS and EXHIBITIONS.

READ—

Resolution of the Government of India, in the Department of Revenue and Agriculture, No. 2634—51, dated 4th August 1893, intimating the extent to which the Government will take part in the Antwerp Exhibition of 1894.

RESOLUTION.

IN the Resolution read in the preamble the public were informed that persons intending to exhibit articles at the Antwerp Exhibition should apply to the Belgian Consular authorities in India. It is understood that the number of applications received from private exhibitors has been very small. Arrangements have meantime been made by the Government of India for the exhibition of Indian coffee and Indian cigars in conjunction with the collection of Indian artware supplied by a private firm and of a few selected timbers contributed by the Forest Department, regarding which information was given in the Resolution above referred to.

The Consul-General for Belgium has been asked to provide a limited amount of space for the above objects; and if this is obtained, the Government of India will be prepared to accord free space for the exhibition of coffee and cigars by private individuals or firms.

Persons intending to exhibit either of the above commodities are, therefore, requested to communicate as soon as possible with the Reporter on Economic Products to the Government of India, Calcutta, instead of communicating with the Belgian Consular authorities.

ORDER.—Ordered that this Resolution be published in the Supplement to the *Gazette of India* for general information, and that copies be forwarded to all Local Governments and Administrations, with the request that it be republished in the local Gazettes.

[True Extract.]

E. C. BUCK,
Secretary to the Government of India.

Printed and published for the GOVERNMENT OF INDIA, *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING,
INDIA, No. 8, Hastings Street, Calcutta.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 9.

CALCUTTA, SATURDAY, MARCH 3, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 9.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 27th February, 1894.

No. 379.—The Governor General in Council is pleased, under Section 27 of the Indian Arms Act, XI of 1878, to direct—

(1) that the following words shall be added after the words "the Council of the Lieutenant-Governor of Bengal" in clause (2), paragraph I of Home Department Notification No. 518, dated the 6th March, 1879:—

"or of the North-Western Provinces and Oudh ;"

(2) that sub-clause (c) of clause (9) of paragraph I of the same Notification shall

be omitted, and in its place the following name substituted:—

(c) Rao Sheodharshan Singh of Gopalpura in the North-Western Provinces ;

also that the sub-clause added to this clause by the Notification marginally cited shall be omitted, and in lieu thereof the following sub-clause added to the clause in question :

Home Department Notification No. 1826, dated the 6th December, 1880.

Home Department Notification No. 795, dated the 16th June, 1881.

Home Department Notification No. 944, dated the 7th July, 1881.

Home Department Notification No. 1218, dated the 23rd August, 1881.

Home Department Notification No. 616, dated the 16th April, 1884.

Home Department Notification No. 240, dated the 19th February, 1885.

Home Department Notification No. 2772, dated the 5th November, 1887.

Home Department Notification No. 2130, dated the 22nd October, 1890.

Home Department Notification No. 1716, dated the 15th July, 1892.

"the retainers of—

Maharaja Mahendra Mahendra Singh, C.I.E., of Bhadawar.

Raja Sir Dinkar Rao Mushir-i-Khas Bahadur, K.C.S.I.

Raja Rup Sah of Jagamanpur.

Raja Ram Singh of Rampura.

Raja Sardar Singh Bahadur of Katehra.

Raja Atma Ram Baba Bahadur of Gurserai.

His Highness Maharaja Sir Prabhu Narayan Singh, Bahadur, K.C.I.E., of Benares.

Raja Hari Raj Singh of Kashipur.

The Honourable Raja Udai Partab Singh, C.S.I., of Bhinga; and Raja Balwant Singh of Awa.

The Oudh retainers of His Highness Raja Jagatjit Singh Bahadur of Kapurthala, Raja-i-Rajagan."

- (3) that in clause (10), paragraph 1 of the same Notification the words "Boards or" shall be inserted between the words "Municipal" and "Committees."

ESTABLISHMENTS.

The 2nd March, 1894.

No. 104.—Mr. G. Smyth is permitted to resign Her Majesty's Indian Civil Service, with effect from the 9th March, 1894, or the subsequent date on which he may sail from India.

JUDICIAL.

The 2nd March, 1894.

No. 233.—The Hon'ble Mr. Justice Trevelyan, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained privilege leave for one month, with effect from the 28th instant.

ECCLESIASTICAL.

The 1st March, 1894.

No. 46.—The Reverend H. B. Cogan, a Chaplain, on probation, on the Bengal (Calcutta) Ecclesiastical Establishment, reported his arrival at Calcutta on the afternoon of the 21st February, 1894. Mr. Cogan's services are placed at the disposal of the Government of Bengal, with effect from the 22nd idem or the subsequent date on which he may have assumed charge of his duties.

C. J. LYALL,

Secretary to the Government of India

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

FORESTS.

Calcutta, the 28th February, 1894.

No. 204-F.—Furlough for eight months, under Article 340(b) of the Civil Service Regulations, is granted to Mr. J. W. Oliver, Conservator of Forests, 2nd grade, Eastern Circle,

Upper Burma, with effect from 29th March, 1894, or the subsequent date on which he may be permitted to avail himself of it.

E. C. BUCK,

Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 27th February, 1894.

No. 1047-A.—Read the following:—

FINANCIAL,

INDIA OFFICE,

No. 21.

London, the 1st February, 1894.

To His Excellency the Right Honourable the Governor General of India in Council.

MY LORD,—With reference to my telegram dated the 23rd ultimo, I forward a copy of the correspondence with the Treasury regarding the official rate of exchange for the year 1894-95.

2. You will observe that the rate has been fixed at one shilling and three pence farthing (1s. 3½d.) the rupee, subject to a revision hereafter if it should be deemed necessary in consequence of the actual rate varying greatly from the official rate for any considerable length of time.

I have, etc.,

(Sd.) **KIMBERLEY.**

Ordered, that the Despatch be published in the *Gazette of India* for general information.

LEAVE AND APPOINTMENTS.

The 2nd March, 1894.

No. 1111-P.—Mr. A. G. Faichnie, Deputy Post Master General, 1st grade, is granted privilege leave for 3 months, with effect from 19th March, 1894, or the subsequent date on which he may avail himself of the leave, and the following arrangements are made:—

Mr. J. W. Barwise to act as Deputy Post Master General, 1st grade,

Mr. J. B. Short to act as Deputy Post Master General, 2nd grade, and

Mr. J. W. Welsh to act as Deputy Post Master General, 3rd grade.

No. 1131-P.—Mr. F. C. Brewin, Chief Superintendent in the Office of the Accountant General, Bombay, is granted privilege leave for two months, with effect from 9th February, 1894.

J. F. FINLAY,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 24th February, 1894.

No. 291-G.—Captain C. Archer, Indian Staff Corps, Political Assistant of the 1st class, is posted, on return from furlough, as Political Agent in Zhob, with effect from the 24th January, 1894.

No. 293-G.—The following promotions are made in the Deoli Irregular Force, with effect from the 15th February, 1894 :—

Cavalry.

Jemadar Jagat Singh, to be Risaldar, *vice* Lal

Singh, transferred to the pension establishment.

Kot-Dafadar Mazhar Ali, to be Jemadar, *vice* Jagat Singh, promoted.

Kot-Dafadar Jag Singh, to be Jemadar, *vice* Uttam Singh, transferred to the pension establishment.

No. 711-I.—In exercise of the powers conferred by Section 6 of the Indian Christian Marriage Act (XV of 1872), as modified by Act II of 1891, the Governor-General in Council is pleased to grant a license to the Reverend W. D. Waller, of the Methodist Episcopal Church at Chadarghat, to solemnize marriages within the territories of His Highness the Nizam of Hyderabad.

The 2nd March, 1894.

No. 789-I.—In exercise of the power conferred by the Notification of the Government of India in the Foreign Department, No. 3633-I., dated the 21st September, 1892, the Governor-General in Council is pleased to direct the transfer of the following civil appeals, pending before the Resident at Hyderabad, by virtue of his jurisdiction over the Hyderabad Residency Bazars, to the Judicial Commissioner of the Hyderabad Assigned Districts :—

1. Second Appeal No. 3 of 1893—

K. Narsima Rao

versus

K. Rukmini Bai, widow of Hygriva Rao.

2. Second Appeal No. 1 of 1894—

Syed Subhan Ali

versus

Shaikh Moiz-ud-din Khan.

No. 790-I.—In exercise of the power conferred by the Notification of the Government of India in the Foreign Department, No. 3631-I., dated the 21st September, 1892, the Governor-General in Council is pleased to direct the transfer of the following applications under section 622 of the Civil Procedure Code, pending before the Resident at Hyderabad, by virtue of his jurisdiction over the Cantonment of Secunderabad, to the Judicial Commissioner of the Hyderabad Assigned Districts :—

1. Application No. 1 of 1894, under section 622 of the Civil Procedure Code. }

2. Application No. 2 of 1894, under section 622 of the Civil Procedure Code. }

3. Second Appeal No. 2 of 1894 }

4. Appeal from order under section 588 of the Civil Procedure Code, No. 1 of 1894. }

Ramji Rao

versus

Jagannath Singh.

A. Sivasankaram Mudliar and others

versus

Edulji Sorabji Chinoy.

V. Sambasevum Mudliar

versus

T. Curpannah Pillay.

Nawab Asker Jung Bahadur

versus

Hareechund Poonumchand.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.*Fort William, the 2nd March, 1894.***APPOINTMENTS.****COMMISSARIAT-TRANSPORT DEPARTMENT.**

No. 194.—Lieutenant C. H. G. Moore, Indian Staff Corps, Deputy Assistant Commissary General, 2nd class, on probation, is confirmed in that appointment, with effect from the 31st January, 1893.

MILITARY ACCOUNTS DEPARTMENT.

No. 195.—Lieutenant J. C. C. Perkins, 10th Bengal Infantry, to be an Assistant Military Accountant, 3rd class, on probation, to complete establishment, with effect from the 5th February, 1894.

PERSONAL STAFF.

No. 196.—The Viceroy has been pleased to make the following appointment on His Excellency's personal staff:—

To be an Extra Aide-de-Camp.

Lieutenant J. M. F. Fuller, Royal Wiltshire Yeomanry Cavalry. Dated 21st February, 1894.

STAFF CORPS.

No. 197.—Lieutenant John Stewart Swan, King's Own Scottish Borderers, officiating Wing Officer, 1st Bengal Infantry, is admitted to the Indian Staff Corps from the 21st January, 1893, subject to confirmation by the Secretary of State for India.

No. 198.—The undermentioned officers having completed eighteen months' probationary service, are admitted to the Indian Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenant Clarence Arnold Keatinge Johnson, Royal Welsh Fusiliers, officiating Squadron Officer, 1st Bengal Cavalry,—6th August, 1892.

Second-Lieutenant Torquill John McLeod, King's Royal Rifle Corps, officiating Wing Officer, 2nd Battalion, 3rd Gurkha (Rifle) Regiment, — 26th August, 1892.

Second-Lieutenant McLeod will rank as Lieutenant in the Indian Staff Corps from the 26th August, 1892, subject to Her Majesty's approval.

No. 199.—The undermentioned officers appointed to the unattached list of the British Army for service in the Indian Staff Corps are posted as follows, with effect from the date of their arrival in India:—

*Bengal.***Second-Lieutenants—**

J. L. Furney.
H. S. Garraway.

*Madras.***Second-Lieutenants—**

W. M. Fenning.
C. Prissick.

Bombay.

Second-Lieutenant W. C. W. Hawkes.

NATIVE ARMY.**No. 200.—40th Bengal Infantry.—**

Jemadar Khwaja Muhammad Khan, appointed on probation in G. G. O. No. 405 of 1892, is confirmed in that rank, with effect from the 15th January, 1892.

FURLOUGH AND LEAVE.

No. 201.—The undermentioned officer is granted furlough out of India:—

Surgeon-Lieutenant-Colonel T. Robinson, M.B., 2nd (The Queen's Own) Regiment of Bengal (Light) Infantry, (p. a.) for one year, under rule IX of the regulations of 1868.

No. 202.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty:—

Captain W. D. Gordon, Indian Staff Corps, Wing Officer, 36th (Sikh) Regiment of Bengal Infantry, for one year. Pension service—18th year commenced 15th February, 1894.

Lieutenant A. C. Watson, Indian Staff Corps, Wing Officer and Quarter-Master, 11th Regiment of Bengal Infantry, for one year. Pension service—8th year commenced 25th August, 1893.

Lieutenant N. A. Macdonald, Indian Staff Corps, Wing Officer, 14th (The Ferozepore Sikh) Regiment of Bengal Infantry, for one year. Pension service—6th year commenced 22nd August, 1893.

Lieutenant W. H. Wardell, Indian Staff Corps, Wing Officer, 39th (The Garhwal Rifle) Regiment of Bengal Infantry, for one year. Pension service—5th year commenced 21st December, 1893.

No. 203.—The undermentioned officer and warrant officer have been granted extensions of furlough or leave by the Secretary of State for India:—

Captain G. J. C. Hall, Indian Staff Corps, Squadron Commander, 12th Regiment of Bengal Cavalry, (p. a.) for two months.

Conductor J. A. Bryant, Commissariat-Transport Department (m. c.) for six months.

No. 204.—Major E. M. Nedham, Indian Staff Corps, Cantonment Magistrate, Central Provinces, is granted leave within Indian limits (p. a.) for six months, under rule X of the regulations of 1875.

No. 205.—Conductor E. Bredin, Ordnance Department, is granted leave within Indian limits (p. a.) for six months, under rule X of the regulations of 1875.

LONDON GAZETTE.

No. 206.—The following extract is published for general information:—

"London Gazette," dated the 6th February, 1894,—page 765.

WAR OFFICE, PALL MALL,

6th February, 1894.

MEMORANDA.

* * * * *

INDIAN STAFF CORPS.

Colonel Alexander George Ross, C.B., to be Major-General. Dated 19th January, 1894.

* * *

PENSIONS.

No. 207.—Conductor James Tuer, Public Works Department, is transferred to the pension establishment.

PROMOTIONS.

No. 208.—The following promotions are made, subject to Her Majesty's approval:—

INDIAN STAFF CORPS.

Captains to be Majors.

Dated 28th February, 1894.

Warren Hastings.

Henry Lushington Ramsay.

James Loughnan O'Bryen.

James Philip Sparling.

Henry George Ryland.

Frederick George Preston.

Harold Arthur Deane.

Charles Edward Wylde Macdonald.

Edward Spence Hastings, D.S.O.

John Franklin Worlledge.

John George Morris.

Harry Stanley Massy.

Alfred Edwin Jones.

Lieutenant to be Captain.

Dated 28th February, 1894.

Hugh Kennedy.

SUBORDINATE MEDICAL DEPARTMENT.

No. 209.—Sub-Assistant Apothecary George Murray Benjamin to be second grade Assistant Apothecary, with effect from the 13th September, 1893, *vice* second grade Assistant Apothecary H. W. Martin, absent without leave.

No. 210.—Second grade Senior Apothecary Henry Isaac Finnermore (ranking as Honorary Lieutenant) to be first grade Senior Apothecary, subject to Her Majesty's approval;

First grade Apothecary John Reid to be second grade Senior Apothecary and to rank as Honorary Lieutenant, subject to Her Majesty's approval;

First grade Assistant Apothecary Samuel Thomas Dean to be second grade Apothecary;

Sub-Assistant Apothecary William Charles Lobo Deeks to be second grade Assistant Apothecary,—

with effect from the 3rd December, 1893, *vice* first grade Senior Apothecary Robert Crossley, superannuated.

No. 211.—First grade Assistant Apothecary Thomas Traynor to be second grade Apothecary;

Sub-Assistant Apothecary James Adolphus Fanshaw Harvey to be second grade Assistant Apothecary,—

with effect from the 8th December, 1893, *vice* second grade Apothecary R. T. Darwin, deceased.

No. 212.—Sub-Assistant Apothecary William Lindfield Brookes to be second grade Assistant Apothecary, with effect from the 17th December, 1893, *vice* first grade Assistant Apothecary B. S. Mullins, deceased.

No. 213.—First grade Assistant Apothecary Joseph Theophilus Weston to be second grade Apothecary;

Sub-Assistant Apothecary George Henry Key to be second grade Assistant Apothecary,—

with effect from the 10th January, 1894, *vice* second grade Apothecary S. T. Dean, deceased.

NATIVE ARMY.

No. 214.—*No. 8 (Bengal) Mountain Battery—*

Havildar Ishar Singh to be Jemadar, *vice* Hakim Singh, transferred to the pension establishment, with effect from the 1st November, 1893.

No. 215.—*22nd (Punjab) Regiment of Bengal Infantry—*

Jemadar Badhawa Singh to be Subadar, and Havildar Salamat Singh to be Jemadar, *vice* Rai Singh, transferred to the pension establishment, with effect from the 1st February, 1894.

No. 216.—*24th (Punjab) Regiment of Bengal Infantry—*

Jemadar Sardar Lal Singh to be Subadar, and Pay-Havildar Dewa Singh to be Jemadar, *vice* Khushal Singh, deceased, with effect from the 18th December, 1893.

PUNJAB FRONTIER FORCE.

No. 217.—*4th Punjab Infantry—*

Havildar Sher Singh, to be Jemadar, with effect from the 11th January, 1894, *vice* Jemadar Sohail Singh, deceased.

RETIREMENTS.

No. 218.—Lieutenant-Colonel Arthur Edward Ward, Indian Staff Corps, Executive Engineer, 1st grade, Military Works Department, is permitted to retire from the service, with effect from the 1st March, 1894, subject to Her Majesty's approval.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 219.—Assam Valley Mounted Rifles—

George Robert Alexander Gair and Charles Lowes Pringle, Gentlemen, to be Second-Lieutenants, to complete the establishment.

PROMOTIONS.

No. 220.—Midland Railway Volunteer Rifles—

Major William Burgess Wright, Command-

ant, to be Lieutenant-Colonel, to complete the establishment.

RESIGNATIONS.

No. 221.—Calcutta Naval Volunteers—

Engineer D. A. Stuart-Hartland resigns his commission.

No. 222.—Eastern Bengal State Railway Volunteer Rifle Corps—

Captain J. A. Anderson resigns his commission.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 223.—The following promotions and reversion are made in the Engineer establishment of the Military Works Department, with effect from the dates specified :—

NAMES.	From	To	Nature of promotion, etc.	With effect from
Lieutenant E. Hingston, R.E.	Attached	Assistant Engineer, 2nd grade.	Temporary	7th December, 1893.
Captain F. Peel, R.E.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Permanent	7th January, 1894.
Captain E. Houston, R.E.	Executive Engineer, 4th grade.	Executive Engineer, 3rd grade.	Do.	
Captain E. A. Tudor, R.E.	Assistant Engineer, 1st grade, supernumerary.	Executive Engineer, 4th grade.	Do.	
Lieutenant E. Hingston, R.E.	Assistant Engineer, 2nd grade, temporary.	Attached	Reversion	15th January, 1894.
Captain S. H. Powell, R.E.	Attached	Assistant Engineer, 1st grade.	Permanent	

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 24th February, 1894.

No. 89.—Mr. A. W. T. des A. de Crettes, Executive Engineer, 2nd grade, Burma, has been permitted to retire from the service of Government, with effect from the 4th February, 1894.

The 27th February, 1894.

No. 90.—Mr. R. A. English, Examiner of Accounts, employed under the Bombay, Baroda and Central India Railway Company, is granted furlough out of India for thirteen months, under Article 340 of the Civil Service Regulations, with effect from the 24th March, 1894, or such subsequent date on which he may avail himself of it.

No. 91.—Lalla Rulla Ram, Deputy Examiner of Accounts, attached to the Office of the Examiner of Accounts, Eastern Bengal State Railway, is granted leave on medical certificate for eight months, under Article 369 of the Civil Service Regulations, with effect from the 8th February, 1894.

No. 92.—Mr. F. P. Quinlan, Examiner of Guaranteed Railway Accounts, Bombay, is granted furlough out of India for one year, under Article 371 of the Civil Service Regulations, with effect from the 1st April, 1894, or such subsequent date as he may avail himself of it.

No. 93.—Mr. J. Lightfoot, Examiner of Guaranteed Railway Accounts, Madras, is appointed to officiate as Examiner of Guaranteed Railway Accounts, Bombay, until further orders.

No. 94.—The following promotions are ordered in the Accounts Branch :—

NAMES.	From	To	Nature of promotion.	With effect from
Wolfe, G. C. . . .	Deputy Examiner, 1st grade.	Examiner, 4th class, 3rd grade.	Temporary .	1894. 20th January.
Durant, W. E. . . .	Deputy Examiner, 1st grade, sub. <i>pro tem.</i>	Deputy Examiner, 1st grade.	Permanent .	2nd February.
Gaynor, M. H. . . .	Deputy Examiner, 2nd grade.	Deputy Examiner, 1st grade.	Do. .	Ditto.
Wright, A. L. . . .	Deputy Examiner, class II, temporary.	Deputy Examiner, class II.	Do. .	Ditto.
Wollaston, A. H. . .	Assistant Examiner, 1st grade.	Deputy Examiner, 2nd grade.	Temporary .	Ditto.
Ross, C. E.	Deputy Examiner, 1st grade.	Examiner, 4th class, 3rd grade.	Do. .	4th February.

No. 95.—Mr. H. Stuart, Examiner of Accounts, Eastern Bengal State Railway, is appointed to officiate as Government Examiner of Accounts, East Indian Railway Company, in addition to his own duties, during the absence of Mr. F. Morrison, on privilege leave.

No. 96.—Mr. D. C. Gordon, Examiner of Public Works Accounts, Punjab, is granted furlough out of India for one year and six months, under Article 340 of the Civil Service Regulations, with effect from the 1st April, 1894, or such subsequent date from which he may avail himself of it.

No. 97.—*Rai* Pundit Prem Nath, *Bahadur*, Examiner of Accounts, Oudh and Rohilkhand Railway, is appointed Examiner of Public Works Accounts, Punjab.

No. 98.—In supersession of Public Works Department Notification No. 38, dated the 25th

January, 1894, Mr. W. Ogden, Examiner of Accounts, temporarily attached to the Office of the Accountant General, Public Works Department, is appointed Examiner of Accounts, Oudh and Rohilkhand Railway.

The 28th February, 1894.

No. 99.—Mr. E. A. W. Phillips, Assistant Engineer, 2nd grade, Burma, is *permanently* promoted to Assistant Engineer, 1st grade, and *temporarily* to Executive Engineer, 3rd grade, with effect from the 16th August, 1893.

No. 100.—Mr. W. A. Crisp, Deputy Examiner of Accounts, attached to the Office of the Examiner of Public Works Accounts, Madras, is granted furlough out of India for two years, under Article 371 of the Civil Service Regulations.

The 1st March, 1894.

No. 101.—The Governor General in Council is pleased to order the following promotion and reversions to and in the classes of Superintending Engineers, with effect from the dates specified :—

NAMES.	From	To	Nature of promotion.	With effect from
Stent, W. K.	Superintending Engineer, class III, temporary rank.	Superintending Engineer, class III.	Sub. <i>pro tem.</i>	1894. 27th January.
Monk, H. L.	Superintending Engineer, class I, temporary rank.	Superintending Engineer, class II.	.....	30th January.
Cloôte, H. N. C. . . .	Superintending Engineer, class II, temporary rank.	Superintending Engineer, class III.	.....	30th January.
Perram, G. J.	Superintending Engineer, class III, temporary rank.	Executive Engineer, 1st grade.	.....	30th January.

The 2nd March, 1894.

No. 102.—Mr. J. G. H. Glass, C.I.E., Officiating Chief Engineer and Secretary to the Government of the North-Western Provinces and Oudh in the Buildings and Roads Branch, is confirmed in that appointment.

No. 103.—Mr. A. C. Livingstone-Learmonth, Executive Engineer, 2nd grade, Punjab, has been permitted to retire from the service of

Government, under the provisions of Government of India, Public Works Department, Resolution No. 2873-G., dated 2nd November, 1893, with effect from the forenoon of the 4th October, 1893.

Public Works Department Notification No. 448, dated 4th December, 1893, is hereby cancelled.

No. 104.—Mr. J. Adam, Executive Engineer, 3rd grade, temporary, State Railways, is appointed to officiate as Deputy Consulting Engineer for Railways, Bombay.

No. 105.—Mr. A. H. Mason, Assistant Engineer, 1st grade, and Executive Engineer, old 4th grade, State Railways, has been permitted

to retire from the service of Government, under the provisions of Government of India, Public Works Department, Resolution No. 2873-G., dated 2nd November, 1893, with effect from the forenoon of the 2nd February, 1894.

F. L. O'CALLAGHAN,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 3, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 4th November, 1893.

From the 18th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 11th November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page, 2 pice.

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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,

Publisher, Gazette of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

PATENTS.

NOTIFICATIONS.

Calcutta, the 2nd March 1894.

No. 492 P. —APPLICATIONS in respect of the under-mentioned inventions have been filed during the week ending 24th February 1894, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888:—

No. 55 of 1894.—Alexander Beith Hay, Manufacturing Chemist, and James Moffatt Park, Chemist, both of Maryhill, Glasgow, in the County of Lanark, Scotland, for Improvements in dyeing fibres, yarns and fabrics.

No. 56 of 1894.—Craven William Burford, of No. 548, Flinders Street, Melbourne, in the Colony of Victoria, Printer, for An improved cord stop for sun blinds and analogous structures.

No. 57 of 1894.—Robert Lowthian Trevithick, Locomotive Superintend-

ent, Bombay, and Thomas William Bonner, Assistant Locomotive Superintendent, Igathpuri, both of the Great Indian Peninsula Railway Company, for taking off the pressure of slide valves called a Slide Valve Relief Wedge.

No. 58 of 1894.—Edward Herbert Stone, Civil Engineer, residing at Asansol, in the Bengal Presidency, British India, for improvements in securing flanged rails to metal sleepers or bearing plates.

No. 493 P.—A specification of the under-mentioned invention has been filed under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, in the Imperial Secretariat Buildings, Government Place, West, Calcutta, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 3 of 1894. — Samuel Cook, of Victoria Works, Bury, County of Lancaster, England, Machinist, for improved device for joining the edges of driving belts. (Filed 17th February 1894.)

No. 494 P.—The fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each:—

No. 90 of 1888.—Samuel Cleland Davidson, Merchant, of Sirocco Works, Belfast, Ireland, for improvements in apparatus for employing

heated air in drying or baking vegetable or other substances. (From 6th March 1894 to 5th March 1895.)

No. 134 of 1888.—Frederick Robert Jones, M. I. M. E., State Engineer, Sirmoor, Nahan, Punjab, India, for improvements in vertical sugarcane mills. (From 23rd March 1894 to 22nd March 1895.)

No. 234 of 1889.—Theophilus Coad, Electrician, of Forest Gate, Essex, England, for an improved lens for deflecting light. (From 25th February 1894 to 24th February 1895.)

No. 80 of 1888.—Henry Thompson, Engineer, of Trinity Street, Gainsborough, in the County of Lincoln, England, for improvements in the method of, and apparatus for, drying tea leaf. (From 17th April 1894 to 16th April 1895.)

No. 142 of 1888.—Henry Thompson, Engineer, of Trinity Street, Gainsborough, in the County of Lincoln, England, for improvements in machinery or apparatus for rolling or curling tea leaf. (From 17th April 1894 to 16th April 1895.)

No. 153 of 1888.—John Robert Jefferies, Engineer, and Iron-founder of Orwell Works, Ipswich, England, and James King, Draughtsman of Orwell Works, Ipswich, England, for improvements in thrashing machines. (From 1st March 1894 to 28th February 1895.)

No. 254 of 1889.—Sandford James Kilby, late of No. 15, Strand, Calcutta, Superintendent, Customs Preventive Service and Salt Department, for a combined weighing stand platform and hopper for facilitating the weighing and discharging of salt and other commodities. (From 28th May 1894 to 27th May 1895.)

No. 334 of 1889.—Arthur William James, Superintendent Engineer to the Calcutta Steam Navigation Company, Limited, Seebpore, India, for New or improved apparatus or appliances for heating the feed water of Steam boilers. (From 27th January 1894 to 26th January 1895.)

No. 495 P.—Whereas the inventors of the under-mentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) [or within the further time allowed under section 8, sub-section (4) of the said Act] the fee hereinafter mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorising others so to do has ceased:—

No. 58 of 1888.—Mr. C. Vetter's invention for "husking and cleaning rice." (Specification filed 18th November 1889.)

No. 58 of 1889.—Mr. S. M. Rutnagur's invention for a lamp and candle-stick with globe or shade combined. (Specification filed 21st November 1889.)

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of Rs 50 for each of the said inventions.

AGENT TO THE GOVR.-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Camp Sibi, the 23rd February, 1894.

No. 332-F.-C.—With reference to the Foreign Department's Notification No. 58-G., dated the 13th January, 1894, Lieutenant-Colonel W. H. Browne, Indian Staff Corps, returned from privilege leave and assumed charge of his duties as Cantonment Magistrate, Quetta, in the afternoon of the 5th February, 1894.

By Order,
W. STRATTON, *Captain,*
First Assistant.

AGENT TO THE GOVERNOR- GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Camp Tala, the 21st February, 1894.

No. 308-C.—Lieutenant-Colonel C. Ransford, General List, Bengal Infantry, 2nd-in-Command, Bhopal Battalion, is granted sixty days' privilege leave, with effect from the 1st April, 1894, or the subsequent date on which he may avail himself of it.

By Order,
A. D. BANNERMAN, *Lieut.,*
Asst. to the Agent to the Govr.-Genl.
for Central India.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 22nd February, 1894.

No. 179.—It is hereby notified that the privilege leave for two months and sixteen days granted in this Office Notification No. 1193-390, dated 7th October, 1893, to Babu Rash Behari Maitra, Assistant Surgeon, Beawar, is commuted into leave on medical certificate, and he is further granted an extension by three weeks, the whole period of absence, with effect from 24th September to the 30th December, 1893, both days inclusive, being treated as leave on medical certificate in accordance with Article 266 of the Civil Service Regulations.

No. 183.—With reference to this Office Notification No. 179, dated 22nd instant, Babu Rash Behari Maitra, Assistant Surgeon, Beawar, resumed charge of his duties from 1st Class Hospital Assistant Mahomed Abdul Wahid, on the forenoon of 31st December, 1893.

The 23rd February, 1894.

No. 193.—It is hereby notified that Mr. H. C. Clogstoun resumed charge of the Office of District Superintendent of Police, Ajmere-Merwara, from Mr. G. W. Gayer, on the forenoon of the 9th February, 1894.

Camp Oodeypore, the 24th February, 1894.

No. 403-C.—Mr. Govind Ramchandra Khandekar, Extra Assistant Commissioner, 1st grade, Ajmere, is granted privilege leave for three months, with effect from the 1st March, 1894, or such subsequent date as he may avail himself of the same.

By Order,
O. V. BOSANQUET,
First Asst. to the Agent to the Govr.-Genl.,
Rajputana, and Chief Commr., Ajmere-Merwara.

RAJPUTANA AGENCY, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Camp Oodeypore, the 22nd February, 1894.

No. 194 S.-C.—In accordance with the provisions of Section 25 of the Ajmere Municipalities Regulation, V of 1886, the Chief Commissioner of Ajmere-Merwara is pleased to notify that the following gentlemen have been duly returned as members of the Ajmere Municipal Committee, at the election held on the 2nd January, 1894, to fill the existing vacancies in the city, Kaisarganj and Suburban Wards:—

City Ward.

1. Seth Har Narain, re-elected.
2. Rai Bahadur Seth Samir Mal, re-elected.
3. Babu Ram Jivan, re-elected.
4. Seth Nemi Chand in place of Seth Amar Chand, retired.
5. Hafiz Golam Mohomed, re-elected.

Kaisarganj Ward.

1. Babu Sukhraj Singh, re-elected.

Suburban Ward.

1. Mr. P. F. Anderson, re-elected.
2. Mr. Futteh Chand Mehta in place of Mr. MacRae, retired.

The Chief Commissioner is further pleased to nominate the following gentlemen to be members of the Ajmere Municipal Committee, with effect from the 2nd January, 1894:—

1. Civil Surgeon of Ajmere, re-appointed.
2. Mr. MacRae, local Agent of the Alliance Bank of Simla, in place of the Tahsildar of Ajmere, retired.

By Order,
H. F. WHITE, *M.I.C.E.,*
Secretary to the Chief Commissioner
of Ajmere-Merwara in the P. W. D.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 21st February, 1894.

No. 4-A.—Captain L. P. Chapman, R.E. Assistant Engineer, 1st grade, passed the Departmental Standard Examination in Hindustani, prescribed in Public Works Code, Chapter II, paragraph 18, on the 19th December, 1893.

R. T. R. LAURENCE, *Captain, R.E.,*
for Director-General of Military Works.

MILITARY DEPARTMENT.

COMMISSARIAT-TRANSPORT DEPARTMENT.

Fort William, the 14th December, 1893.

International competition for prizes for the best designs and models of a transport cart for the Army in India.

The following models were received by the Government of India in connection with the competition :—

*Models were received under the following
Mottoes :—*

- Gallovidian.
- Omnibus.
- Ex Industria Decus.
- Victor.
- 5 Balance.
- Cantilever.
- Cycle.
- Si Vis Pacem Para Bellum.
- Ziba.
- 10 Dum Spiro Spero.
- Tonga.
- Sphinx "At Spes Non Fracta."
- Atempto.
- Spero.
- 15 Omega.
- Lead on.
- Medio Tutissimus Ibis.
- Factor.
- Suivez la Raison.
- 20 Frenum Mihi Libertas.
- Esto Carronade.
- Red White and Blue.
- Two heads are better than one.
- Jugurtha, Alpha and Omega (2 carts received).
- 25 Ad Rem.
- Engineer and Gunner.
- Work and despair not.
- Joppa.
- Boltless.
- 30 Nec Aspera Terrent.
- Celestial.
- Tactics.
- Any shilling save.
- T. Titan.
- 35 Stet Fortuna Domus.
- Himalaya.
- Exandrum.
- Southern Cross.
- Strength and Simplicity.
- 40 After Clouds Sunshine (2 carts received).
- Finis Coronat Opus.
- Juste Milieu.
- To be or not to be. Sedula Apis.
- Esse Quam Videri.
- 45 In veritate Victoria.
- Cymro.
- Solem Fero.
- Defence Not Defiance.
- Sobriquet.
- 50 Ardo.
- Frontier.
- Impedimenta.
- Cestrian.
- Excelsior.
- 55 Nil Desperandum.
- Shikari.
- "Hast thou mounted the pulpit? Thou art not there-
fore a preacher."
- Chi Sara Sara.
- 60 Ex Pede Herculem.
- Fidelis.
- Ultinam.
- Nec Aspera Terrent.
- Moidart.
- 65 Vigilans Audax.
- Meerut.

- Certavi Et Vici.
- Wheeler.
- Perseverentia Conficiat Multa.
- 70 Invention is the Mother of Good Luck.
- Te Judice.
- Tortoise (2 carts received).
- Wagonage.
- Vigilantibus.
- 75 Simplex.
- Tubular Tee Cart.
- Economic Angle Cart.
- Clive.
- Angle and Tee.
- 80 Premier.
- The K Cart.
- Prospect.
- Pietas Sobrietas Justitia.
- Simple Simon.
- 85 Finis Coronat Opus, with the Monogram (D.A.L.).
- Palmarum Qui Meruit Ferat.
- Steel Reversi.
- Celerity.
- Clevelands.
- 90 Omne Bonum Dei Donum.
- Self-help.
- Hydraulic.
- Simplex Firmusque Ferro et Inter alios.
- Wear and Tear.
- 95 Interchangeable.
- Self-made Progress.
- Tubular.
- Amat Victoria Curam.
- Mild Steel.
- 100 Pro Utilitate.
- Clydesdale.
- Verax.
- Iron Duke.
- Nil Desperandum.
- 105 Unbreakable.
- Causeway.
- Elasticity.
- Cymro Ubique.
- Not I but Christ.
- 110 Rex.
- Mandrill.
- The B cart.
- L'virtues et virtuem.
- Ivanhoe.
- 115 Regnes.
- Fideli Certa Merces.
- Hammonia X.
- York.
- Challenge.
- 120 Rast ich so rost ich.
- Che Sara Sara.
- C. T.
- Curro.
- 125 A crest and coat of arms with the Motto
Patriæ Infelici Fidelis (3 carts received).
- Occultus non Extinctus.
- Westward Ho!

*The following were received but were not
sent under a Motto or Device :—*

- Sturgis' Self Dumping Cart.
- Mr. Christian Koenig's Cart.
- 130 Mr. George Francis Fischer's Patent Cart.
- Mr. Charles Bowser's Cart.
- Mr. W. R. Chill's Cart.
- Mr. A. T. Peacock's Cart.
- Mr. A. A. Zalaudek's Cart.

Models were received under the following Devices:—

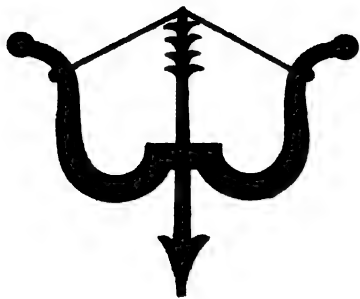
1



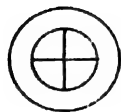
2



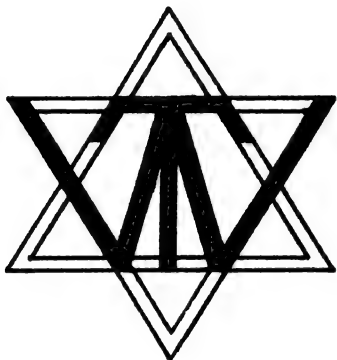
3



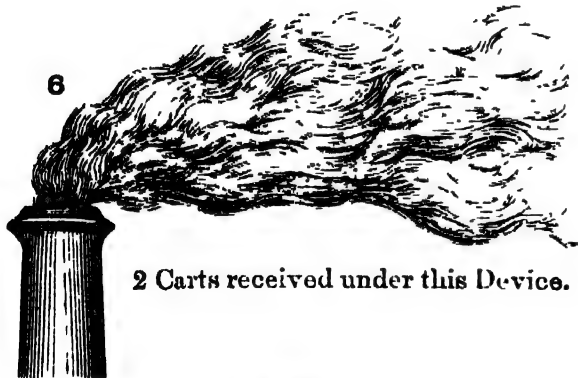
4



5



6



2 Carts received under this Device.

7



8



9



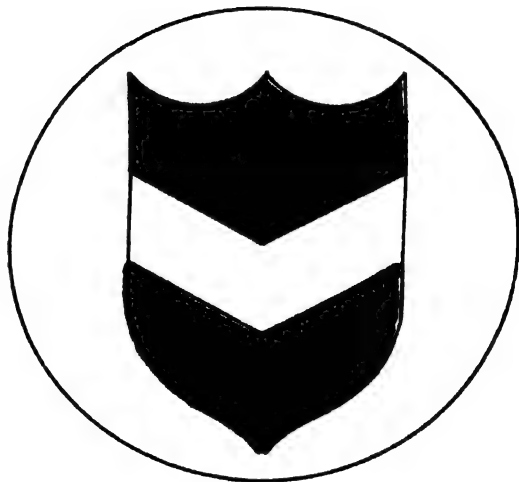
10



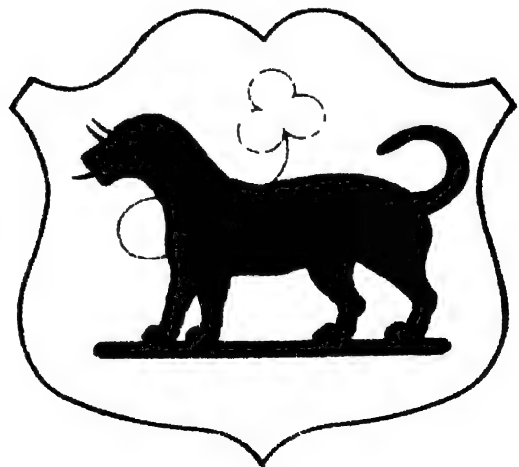
11



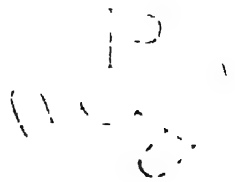
12



13

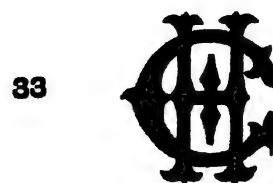
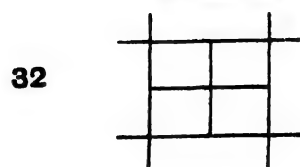
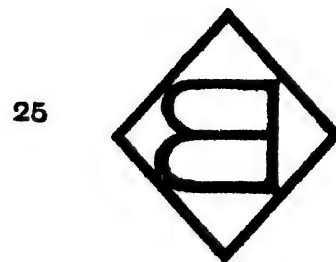
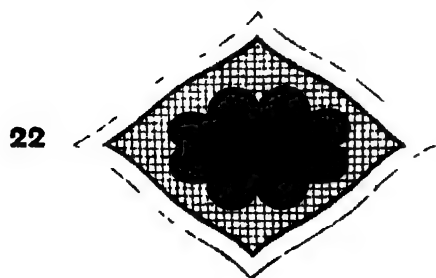
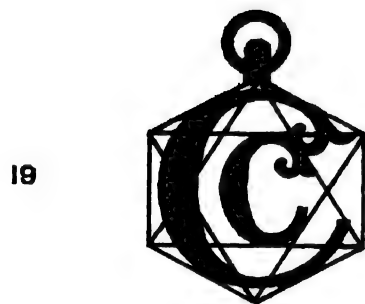
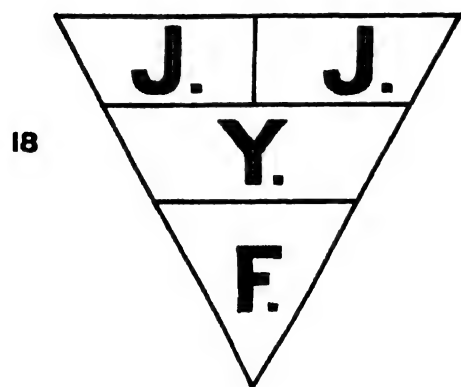
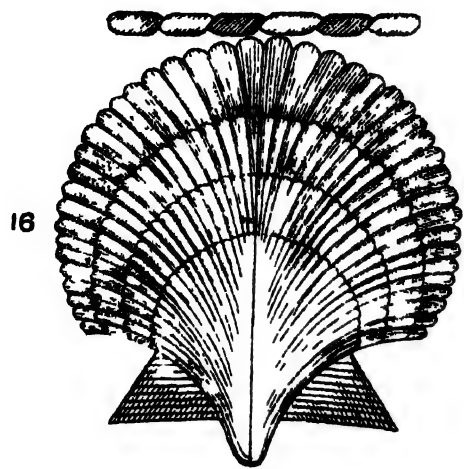


14



15





In continuation of the foregoing Notification the following results of the "Cart competition" are published for general information :—

Serial Number.	Motto.	NAME.	Award.
CXVII . .	The K Cart	Mr. W. G. Kirkman, Overseer of Smiths, Gun-Carriage Factory, Madras.	1st Prize.
LXI . .	"Sedula Apis" To be or not to be	Mr. W. R. Browne, Assistant Mechanical Engineer, and Mr. E. H. Brock, Foreman Smith, Gun-Carriage Factory, Colaba.	2nd "
XXVII . .	"Medio Tutissimus Ibis" . .	Palmers Ship-building and Iron Company, Messrs. Palmers and Company, Limited, Ordnance Works, Jarrow-on-Tyne.	3rd "
XXXII . .	To Carronade"	Mr. Frank Ball, 2, Forge Row, Carron, Larbert, Stirlingshire, Scotland.	4th "
LVIII . .	Juste Milieu"	(This competitor does not wish his name and address to be made public.)	5th "

In continuation of the foregoing Notifications it is hereby notified for the information of whoever it may concern that models of unsuccessful competitors in the "Cart Competition" will be returned at the owner's expense, on application to the Secretary, "Cart Competition" Committee, Calcutta, within six months of the date of issue of this notification. The cost of packing and despatching only will be borne by the Government of India. All models not so returned will be broken up.

E. H. H. COLLEN,
Secretary to the Government of India.

CURRENCY NOTES.

The following Currency Notes of the Calcutta Circle are stated to have been destroyed, and payment of their value has been claimed by the person whose name is placed against the numbers; any other person claiming a right to them is warned to communicate at once with the undersigned:—

NOTES WHOLLY LOST OR DESTROYED.			
Regt. No.	No. of Notes.	Value.	Name of Claimant.
		₹	
W 5 of 1893-94.	V26—78781	10	H. H. Haines, Esq., Officiating Deputy Conservator of Forests, Jalpaiguri Division.
	V49—77038	10	
	V27—49173	10	
	V49—77939	10	
	V31—43283	10	
	V27—18503	10	
	V47—53726	10	
	V49—77940	10	

H. J. BRERETON,
Assistant Comptroller-General,
In charge, Paper Currency.

CALCUTTA,
PAPER CURRENCY DEPARTMENT,
The 13th February, 1894.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 1st Battalion, North Lancashire Regiment of Foot, dated at Colaba, this 23rd day of February, 1894.

Number, Rank, and Name, —3434, Private William Walker.	Parish and County in which Born,—Grimsly, Lincolnshire.
Age,—22 years 3 months.	Place of residence for last 12 months before enlistment,—Grimsly, Lincolnshire.
Height,—5 feet 5 inches.	Marks,—Large scar on right shoulder and chest, and on right groin and thigh; cicatrix on third finger of right hand.
Colour of— Complexion, fresh; Hair, light brown; Eyes, grey.	Trade,—Labourer.
Date of Desertion or Absence,—19th February, 1894.	Regimentals or plain clothes,—Regimentals.
Place of Desertion or Absence,—Colaba, Bombay.	REMARKS,—(Forfeited service on previous convictions of desertions). Under 6 months' service.
Date of Enlistment,—28th September, 1891.	
At what place Enlisted,—Blackpool, Lancashire.	

FRANK RYLEY, *Lieut.-Colonel,*
Comdg. 1st Battn., North Lancashire Regt.

ELEPHANTS FOR SALE.

NOTICE.

For sale, four elephants, all valuable fine tusk-ers, as per following description:—

Name.	Age (probable).	Size.	Disposition or temper.
	Years.		
1. Bada Motiguz .	50	9' 3"	Good.
2. Pown Guz .	53	9' 3"	Good.
3. Jung Bahadur .	53	9' 0"	Good.
4. Captain Gunning .	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.

Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,

Conservator of Forests, Northern Circle.

CONSERVATOR'S OFFICE, NORTHERN CIRCLE,

MADRAS PRESIDENCY,

Vizagapatam, 18th July, 1893.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 28th February, 1894.

No. 370-I.—Babu Dwarka Nath Goswami is appointed to act as Superintendent of Post Offices, 4th grade, *vice* Mr. H. Tulloch, Superintendent of Post Offices officiating in the 2nd grade, until further orders.

The 1st March, 1894.

No. 390-I.—An extension of 15 months' furlough in India from the 21st January, 1894, is granted to Mr. J. A. Betham, Superintendent of Post Offices, 1st grade.

The 2nd March, 1894.

No. 394-I.—Lala Balmukund is appointed to act as Deputy Postmaster, Simla, during the deputation of Mr. R. P. Grice, or until further orders.

No. 396-I.—The following acting appointments are made from the 20th January, 1894, until further orders, during the absence on privilege leave of Babu Suryya Kumar Ganguli, Superintendent of Post Offices, 1st grade:—

Babu Praphulla Chandra Banerji, Superintendent of Post Offices, 2nd grade, to act in the 1st grade.

Babu Suryya Kanta Mitra, Superintendent of Post Offices, 3rd grade, to act in the 2nd grade.

Babu Hem Nath Basu, Superintendent of Post Offices, 4th grade, to act in the 3rd grade.

No. 398-I.—Babu Purna Chandra Mukerji, Superintendent of Post Offices, 4th grade, is appointed to act in the 3rd grade from the 2nd January, 1894, *vice* Mr. E. A. Pereira, Superintendent of Post Offices officiating in the 3rd grade, during his absence on privilege leave, or until further orders.

No. 400-I.—The following acting appointments are made, *vice* Mr. C. Allsop, Superintendent of Post Offices, 2nd grade, attached to the Office of the Director General of the Post Office on deputation as 3rd Assistant Director General, during the absence of Mr. C. Stewart-Wilson on privilege leave, or until further orders:—

Mr. W F. Cockell, Superintendent of Post Offices, 2nd grade, to act as Superintendent of Post Offices attached to the Office of the Director General of the Post Office.

Mr. J. Hogan, Superintendent of Post Offices, 3rd grade, on privilege leave, to act in the 2nd grade.

Mr. J. P. Barker, Superintendent of Post Offices, 3rd grade, to act in the 2nd grade, *vice* Mr. J. Hogan on privilege leave.

Lala Harkishen Das, Superintendent of Post Offices, 4th grade, to act in the 3rd grade.

Lala Mukund Bihari Lal to act as Superintendent of Post Offices, 4th grade.

H. M. KISCH,

Offg. Dir.-Genl. of the Post Office of India.

*Unclaimed Letters held in the Calcutta General Post Office on
27th February, 1894.*

Adie, A. E.	Dove, W. G.	Melenichs & Co.
Agent, W. J. Bush	Harris, Bert.	Moor & Co., Wm.
& Co.	Halloway, Mrs.	Pann, Edmund &
Braunstein, Rachel.	(care of Mrs.	Co.
Buchanan & Co.	Boilard).	Pinkstone, Mrs.
Calderwood K.	Harthorne & Co.	Roberts, P. M.
Campbell, Geo., &	Heape, Dr. Walter.	Rose & Co.
Co. (Outfitters).	Kohler, Richard.	Sarkins, S. C.
Corfield, J., & Co.	Kronheim, Prukno.	Shephard, H. P.
(Chemists).	Lonsdale, W.	Victoria Jubilee
Cox, E. I.	Macleod, Mrs. (care	Water-works.
Craighead, J. S.	of Morris & Co.).	
Dickson & Co.		

Letters marked "Care of Post Office."

Adeane, Mrs.	Fichtner, Theodor	Palmer, J.
Allan, Miss.	Clement.	Parkinson, H.
Allan, Claud, A.	Fischer, Carl.	Pattman, H. A.
Allmuch, T. B.	Fleming, Sandford.	Pelly, C. H., Mrs.
Affleck, Miss.	Fonseca, J. C.	Phillips, Capt. B.
Aggs, W. H.	Fox, B.	Plunkett, W.
Atkins, F. T.	Frank, Madame	Rebello, Mrs. J.
Audit, M. N.	Rose.	Raubal, Guido.
Aviet, G. C. E.	Good, Mrs.	Rentoch, Wm.
Bartholomew, F. M.	Goldstein, Miss M.	Rice, Cecil Spring.
Basten, N.	Graff, Juliet, Madam.	Robert, W.
Beal, W. R.	Grey, Mrs. L.	Roper, E. W.
Bell, J. G.	Hainworth, F. S.	Roper, Miss.
Bellosta, Guilio,	Hamilton, Miss A.	Roper, Miss C.
Signor.	Hannett, E. C.	Ross, W. L.
Bertie, Lady Cecil.	Hand, F.	Rothange, Mrs. E.
Billings, Rev. S.	Harter, Franz H.	Rothayge, Franz.
Binback, J.	Hefferman, W.	Salvator, B.
Bismark, Bohlen	Heneij, J.	Sage, Homme Leon.
Graf H.	Honiggor, Fritz.	Savielle, A. J.
Brian, Miss J. F.	Hoyle, H. W.	Scott, H. F.
Brian, Miss Marie.	Ingram, J.	Schade, F.
Burt, Cecil.	Jackson, J.	Simmonds, Mrs.
Buyers, J. W.	Keane, Mrs.	J. W.
Cameron, Mrs.	Keay, Seymour.	Slaven, C. E.
Cameron, John G.	Kerry, H.	Spanion, A.
Campbell, Mrs. F. T.	Lacelles, J. H.	Spangen, Comte de.
Carey, L. S. D.	Lang, A. H., Rev.	Staniland, Carl.
Cargill, S. Cal. S.	Lenzie, M. A.	Stoeh, Mrs. H.
Cardwright, W.	Lindgren, Oscar.	Stoddard, W. A.
Chamberlain, Miss L.	Lock, J. G. C.	Templeton, Wm.
Clarke, Rev. C. P.	Mackenzie, Mrs. M.	Thomson, Mrs.
Cleford, W. T.	M.	Thornton, Mrs. E.
Cohen, J. E.	Mackenzie, M. M.	Thornton, Mrs.
Cole, J. R.	Macneill, Col. J. G.	Tordo, Signr. G.
Coqueval, Paul.	R. D.	Maria.
Countess of Abing-	Malcolm, A.	Tour, Mrs. Chan.
don.	Mann, J. C.	Trevison, R.
Cousins, Mrs. S.	Martin, H. W.	Tundre, A.
Crake, L. H.	Mathews, Mrs. J. W.	Tyacke, Col. R.
Crake, D. H.	McCarthy, Florence.	Ufford, Charles.
Craven, J. A.	McDonald, D. M. K.	Verbeck, Professor
Cuthbertson, W.	McGillvery, Miss.	C.
Davies, Lucie, Miss.	Madden, C. W.	Walker, J. Napier.
DeBaux, W.	Meyer, Hans.	Wattinbaker, Geo.
DeCroix, Henry.	Miller, Rev. C.	Webster, Capt.
Deighton, A.	Stewart.	Fried.
Dempster, Mrs.	Minto, J.	Werner, Auton.
Dion, Mrs. N.	Mitchell, W. J.	West, W. W.
Dirks, Ed.	Morris, Capt. R.	Whitham, Geo.
Donohue, Mrs.	Moodie, Walter.	Whitby, E. G.
Douglas, J. B.	Murray, Miss.	Whitfield, E. J.
D'Arc, Geo.	Nebel, W. H.	Wilson, Frank.
D'Aic, Miss E.	Nicholls, F. G.	Wyourd, Mrs. W.
Duvall, Couetts.	O'Sullivan, Wm.	Yeoward, Mrs. W.
Earl of Abingdon.	Oertel, F. O.	R.
Edds, Miss Mary.	Oewel, F. W.	Zanon, Pietro.
Ferguson, T. A.	Overlie, O.	

Registered Letters.

Atkins, F. T.	Lacelles, J. H.	Sewell, G.
Cameron, J. G.	Raubal, Guido.	Wilson & Co.
Desbroulais, Mr.	Ross, Dr. A.	(Agents).
Fichtner, T. C.		

Unclaimed Letters held in the Bombay General Post Office.

Armitage, A.	Hashager, Mrs. G.	Rothange, Mr.
Affleck, Miss E.	Hitchens, P.	Franz.
Biddulph, L.	Jones, C. A.	Rumly, Mair.
Berkowich, F.	Jones, Capt. R. D.	Rosenberg, M.
Berkowich, Mrs.	P.	Rajnoobansi, T. B.
Bates, R. W.	Johnson, Mrs. A. G.	S. da Rocha P. A.
Bell, Capt. R. A.	Lipton.	Schwiering, C.
Cheron, T.	Laughton, E.	Seffers, Miss.
Challenger, Master	Lambert, F. G.	Swan, R. L.
H. L.	Macleon, B.	Stuart, Mrs. M.
Caldecott, J.	Mackay, W. A.	Smith, Mrs. J. G.
Carley, J.	Meyer, J. A.	Spanion, Simon.
Clegg, R. B.	Naylor, P.	Thomas, A. H.
Duratti, C.	Newton, J. G.	Tumbac, R.
Damsey, E. P.	Nisbet, Miss H. E.	Tomora, Madame
Eliakim, Isaac.	Orr, Miss N.	Olga.
Ferrell, Miss A. L.	O'Reilly, Brigade-	Thompson, J.
Freiberg, Miss B.	Surgn.-Lt.-Col.	Thompson, Mrs. W.
Forrester, A.	T.	L.
Hume, A. O.	Pringle, A.	Vincent, G.
Hill, T. C.	Peterson, P.	Worthington, H.
Hamilton, F. W.	Pottinger, Mrs.	Wilson, J.
Douglas.	Pakley, Mrs. J.	Winckler, C. I.
Hall, Surgn.-Capt.	Pelton, F.	Whitly, E. G.
G. E.	Peebbs, E.	Williams, M.
Hamilton, Mrs. F.	Ruthange, Mrs. E.	

*Unclaimed Letters held in the Barrackpore Post Office on the
19th February, 1894.*
Nil.

The 3rd March, 1894.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies through United Kingdom.	7th Mar. 1894	Per P. and O. Steamer from Bombay
Ditto (Book Post and Pattern Packets).	6th "	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal, and Cape Colonies.	7th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China, and Japan.	3rd "	Ditto.
Australia, New Zealand, and Tasmania.	9th "	Via Bombay and Tuticorin.
Australasian Colonies.	10th "	Per French Str. <i>Bridan</i> .
Madras, Pondichery, Ceylon, Batavia, Singapore, and China.	6th "	Per P. & O. Str. <i>Bengal</i> .
Madras and Colombo.	9th "	Per Steamer <i>C. Apar</i> .
Straits, China, and Japan.	6th "	Per Steamer <i>Palitana</i> .
Rangoon and Moulmein.	9th "	Per Steamer <i>Pentakota</i> .
Rangoon, Moulmein, Penang, and Singapore.	7th "	Per Steamer <i>Kathria</i> .
Akyab, Kyaukpyu, Sandoway, and Rangoon.	8th "	Per Steamer <i>Shahjehan</i> .
Port Blair.	5th "	Via Tuticorin and Colombo.
Mauritius.		

N.B.—The letter-box for inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely, after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

JOHN OWENS,

Presidency Postmaster, Calcutta.

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CINCHONA FEBRIFUGE.**

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and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

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- Vol. XVIIIA. Kuch Bihar.
- Vol. XIX. Dacca.
- Vol. XX. Faridpur.
- Vol. XXI. Backergunge.
- Vol. XXII. Mymensingh.
- Vol. XXIII. Tippera.
- Vol. XXIV. Noakhali.
- Vol. XXV. Chittagong District and Chittagong Hill Tracts.
- Vol. XXVI. Patna.
- Vol. XXVII. Gaya.
- Vol. XXVIII. Shahabad.
- Vol. XXIX. Darbhanga.
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- Vol. XXXIII. Monghyr.
- Vol. XXXIV. Bhagalpur.
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The List of Books available for sale at the Secretariat Press will in future be published once only in each month.

Spare copies of the List will, however, be kept in stock ready for issue on receipt of applications for them.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 3, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

With reference to the advertisements appearing in the *Gazette of India*, dated the 7th, 14th, and 21st March, 1891, and in the *N.-W. Provinces and Oudh Government Gazette*, dated the 4th, 11th, and 18th April, 1891, regarding the loss of Ghazipur-Dildarnagar Railway Debenture, No. 000025, of the 4 per cent. interest, for Rs 200, it is hereby notified for general information that the said debenture was originally issued in the name of Ram Sahoy, and the statement in the said advertisements that it was "last endorsed to Ram Sahoy, the proprietor," was due to mistake.

BHOLANATH,
Belanganj, Agra.

AGRA,
The 30th January, 1894.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 125078 of the 4 per cent. loan of 1865 for Rs 1,000, originally standing in the name of the Bank of Bengal and last endorsed to Kattayani

Dasi, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietress after two years from the date of last advertisement.

KATTAYANI DASI,
Moorshidabad.

Lost.

The Government Promissory Note, No. 234661, of the 4 per cent. loan of 1st May, 1865, for Rs 1,000 one thousand, originally standing in the name of Bama Sundari Gupta, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicate in favour of the proprietor after two years from the date of last advertisement.

Name of the Proprietor,
BAMA SUNDARI GUPTA,
Residence, Suarnagram, Dacca.



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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 2nd March, 1894, and is hereby promulgated for general information :—

ACT NO. V OF 1894.

An Act to amend the Code of Civil Procedure.

XIV of 1882. WHEREAS it is expedient to amend the Code of Civil Procedure; It is hereby enacted as follows :—

I. (1) This Act may be called the Civil Procedure Code Amendment Act, 1894; and

XIV of 1882. (2) It shall come into force at once.

2. After section 310 of the Code of Civil Procedure the following shall be inserted, namely :—

" 310A. Any person whose immoveable property has been sold under this Chapter may at any time within thirty days

from the date of sale apply to have the sale set aside on his depositing in Court—

(a) for payment to the purchaser, a sum equal to five per centum of the purchase-money, and

(b) for payment to the decree-holder, the amount specified in the proclamation of sale as that for the recovery of which the sale was ordered, less any amount which may, since the date of such proclamation of sale, have been received by the decree-holder.

"If such deposit is made within the thirty days, the Court shall pass an order setting aside the sale :

Provided that, if a person applies under the next following section to set aside the sale of his immoveable property, he shall not be entitled to make an application under this section.

"Nothing in this section shall be construed to relieve the judgment-debtor from any liability he may be under in respect of costs and interest not covered by the proclamation of sale."

3. In section 315 of the Code of Civil Procedure the figures and letter "310A" shall be inserted after the word "section" and before the figures "312".

XIV of 1882. Amendment of section 315 of Code.

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

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CALCUTTA, SATURDAY, MARCH 3, 1894.

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PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 1st March, 1894 :—

No. 4 OF 1894.

THE INDIAN TARIFF BILL.

CONTENTS.

PREAMBLE.

SECTIONS.

1. Short title.
Local extent.
Commencement.
2. Repeal of Acts.
Saving clause.
3. Duties specified in schedules to be levied.
4. Export of pepper from Cochin.
5. Duties on goods crossing frontiers—
of Foreign European Settlements in
Presidencies of Madras and Bombay :
of foreign territory.
Power to declare territory foreign.
6. Amendment of Act XVI, 1863, s. 1.
7. Duty on spirit, opium and salt when pro-
tected by a certificate.

8. Application of certain provisions as to
duties and goods.
9. Power to cancel notifications.
10. When contracts have been entered into,
amount of increased or decreased duty
to be added or deducted.
11. Amendment of Act VIII of 1878, s. 23,
2nd paragraph.

SCHEDULE I.—ACTS REPEALED.

SCHEDULES II, III, & IV.—IMPORT TARIFF.

SCHEDULE V.—EXPORT TARIFF.

*A Bill to amend the law relating to Customs-
duties, and for other purposes.*

WHEREAS it is expedient to amend the law
relating to the duties of
Preamble. customs on goods imported
and exported by sea, and to provide for the levy
of duties on goods crossing the frontier of cer-
tain Foreign European Settlements in India and
of the territories of certain Native Chiefs ;

It is hereby enacted as follows :—

Short title. 1. This Act may be called
the Indian Tariff Act, 1894.

It extends to the whole of British India except
Aden and Perim ; and it
shall come into force on the
Local extent. Com- passing thereof.
mencement.

2. The Acts mentioned in the first schedule
are repealed to the extent
specified therein.
Repeal of Act.

But all notifications published, and rules and orders made, under any of such Acts, and now in force, shall, so far as they are consistent herewith, be deemed to have been respectively published and made hereunder :

XVI of 1875. All references made to the Indian Tariff Act, 1875, and the Indian Tariff Act, 1882, in Acts or Regulations passed before this Act comes into force, shall be deemed to be made to this Act :

And nothing herein contained authorizes the levy of duties of customs on any article carried from one port in British India to another, except salt, opium and spirit.

3. There shall be levied and collected, in every port to which this Act applies, the duties specified in the second, third, fourth and fifth schedules hereto annexed.

4. On all pepper exported by sea from the port of Cochin there shall be levied such duty not exceeding nine rupees per khandi as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon thereafter as may be convenient, the Customs-Collector at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Fort Saint George in Council from time to time directs.

5. Duties of customs shall be levied at the rates respectively prescribed in the second, third, fourth and fifth schedules hereto annexed on goods passing by land out of or into—

(a) Foreign European Settlements bordering on any part of the territories administered by the Governor of Fort Saint George in Council or by the Governor of Bombay in Council ;

(b) any territory declared, under the power next hereinafter conferred, to be foreign territory.

Subject to the control of the Governor General in Council, the Governor of Fort Saint George in Council and the Governor of Bombay in Council may, from time to time, by notification in the local official Gazette, respectively declare that the territory of any Native Chief situate within, or bordering on, the territories respectively administered by such Governors, but not subject to the jurisdiction of the Courts and Civil authorities of such territories, shall be deemed, for the purposes of this section, to be foreign territory.

The Governor General in Council may, from time to time, by notification in the Gazette of India, declare that the territory of any other Native Chief shall be deemed, for the purposes of this section, to be foreign territory.

6. In Act No. XVI of 1863, section 1, for the words "calculated at ten" the words "not exceeding five" shall be substituted.

7. Spirit, opium and salt imported from any port in British India, and protected by the certificate of an officer empowered in that behalf by the Governor General in Council or the Local Government, are chargeable with only the amount, if any, by which the duty leviable thereon under the second schedule hereto annexed exceeds the duty shown by such certificate to have been already paid in respect thereof.

The amount, if any, paid to the Government as the price of such opium or salt is not duty within the meaning of this section.

Nothing in this section applies to spirit which is exported under bond for excise-duty from one customs-port to another customs-port under the provisions of Chapter XIV of the Sea Customs Act, 1878.

8. So far as regards the Presidency of Fort Saint George the unrepealed provisions of Act No. VI of 1844, and, so far as regards the Presidency of Bombay, the unrepealed provisions of Act No. XXIX of 1857, relating to the levy of duties and to dutiable goods, shall, *mutatis mutandis*, apply to duties levied and goods liable to duty under or by virtue of section 5, clause (b).

9. All notifications published hereunder may be cancelled by the authority publishing the same.

10. In the event of any duty of customs or excise on any article being imposed, increased, decreased or remitted after the making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,—

(a) if such imposition or increase so takes effect that the duty, or increased duty, as the case may be, is paid, the seller may add so much to the contract price as will be equivalent to the duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract-price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay or be sued for or in respect of such deduction.

11. In the first line of the 2nd paragraph of section 23 of the Sea Customs Act, VIII of 1878, the words "with the previous sanction of the Governor General in Council" shall be inserted after the word "may."

SCHEDULE I.
 ACTS REPEALED.

Number and year.	Short Title.	Extent of Repeal.
XI of 1882 . . .	The Indian Tariff Act, 1882 . . .	The whole.
I of 1892 . . .	An Act to amend the Indian Tariff Act, 1882 . . .	"
IX of 1893 . . .	" " " . . .	"

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores, including in addition to the articles specifically mentioned in this Schedule,

- (a) all articles which are either "arms" or "ammunition" within the meaning of the Indian Arms Act, XI of 1878, and
- (b) any articles which the Governor General in Council may from time to time, by notification in the Gazette of India, declare to be "Military Stores" for the purposes of this Act.

Names of Articles.	Duty. R a.
FIREARMS AND PARTS THEREOF —	
1. Firearms other than pistols, for each	50 0
2. Barrels for the same, whether single or double, for each	30 0
3. Pistols, for each	15 0
4. Barrels for the same, whether single or double, for each	10 0
5. Springs used for firearms, for each	8 0
6. Gunstocks, sights, blocks and rollers, for each	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
9. Machines for making or loading or closing cartridges, or each	10
10. Machines for capping cartridges, for each	2

Exception I.—Articles falling under the 5th, 6th, 8th, 9th, or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, or police uniform, and a revolver or a pair of pistols accompanying a military officer, are free.

Proviso 1.—No duty in excess of ten per cent. *ad valorem* shall be levied upon any of the articles mentioned in the foregoing list, when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under this number, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per centum *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

	Tariff valuation.	Rate of duty.
11. Gunpowder, common, per lb	0 5	10 per cent.
12. " sporting, "	1 0	
12. All other sorts of arms, ammunition, and military stores	<i>ad valorem.</i>	

SCHEDULE III.—(IMPORT TARIFF.)
LIQUORS, OPIUM, SALT, AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
1	LIQUORS—		<i>R a.</i>
	Ale, beer, and porter	{ Imperial gallon or six quart bottles. }	0 1
	Cider and other fermented liquors		6 0
	Liqueurs	"	
	Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human con- sumption.	{ }	Five per cent. <i>ad valorem</i> .
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent. of spirit of the strength of London proof.		
	Spirit when so used in a proportion of twenty per cent. and upwards.	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increas- ed or reduced in propor- tion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increas- ed or reduced in propor- tion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 45 per cent. of proof spirit	Imperial gallon or six quart bottles.	2 8
	Champagne and all other sparkling wines containing more than 45 per cent. of proof spirit	"	6 0
	All other sorts of wines not containing more than 45 per cent. of proof spirit	"	1 0
	All other sorts of wines containing more than 45 per cent. of proof spirit	"	6 0
2	OPIUM , not covered by a Government pass	scr of 80 tolas	24 0
3	SALT	Indian maund of 82½ lb avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
4	SALTED fish, wet (<i>ngapi</i>) or dry	"	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the <i>Gazette of India</i> , from time to time prescribe.

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink.		R a.	
1	COFFEE	cwt.	65 0	Five per cent.
2	FRUITS AND VEGETABLES—			
	Almonds without shell	"	40 0	"
	" in the shell	"	13 0	"
	Cashew or cajoo kernels	"	12 0	"
	Cocoanuts	thousand	40 0	"
	" kernel (khopra)	cwt.	9 0	"
	Currants, European	"	35 0	"
	" Persian	"	12 0	"
	Dates, dry, in bags	"	5 0	"
	" wet "	"	4 0	"
	" " in pots and boxes	"	8 0	"
	Figs, European	"	42 0	"
	" Persian, dried	"	6 8	"
	Garlic	"	5 0	"
	Pistachio nuts	"	25 0	"
	Prunes, Bussora (Alu Bokhara)	"	10 0	"
	Raisins, black, Persian Gulf, Red Sea and Kish-mish	"	12 0	"
	" Munakka, Persian Gulf, and Red Sea	"	10 0	"
	" Malaga and bloom	lb	0 10	"
	" Other sorts . . . . .	.....	<i>ad valorem</i>	"
	Walnuts	cwt.	6 0	"
	All other sorts, except fresh fruits and vegetables not separately enumerated, which are free . . . . .	.....	<i>ad valorem</i>	"
3	PROVISIONS, OILMAN'S STORES, AND GROCERIES—			
	Bacon in cans, jowls and cheeks	lb	0 12	"
	Beef and pork	{ tierce of three cwt. { barrel of two cwt.	75 0 50 0	" "
	Biche de mer	cwt.	50 0	"
	Butter	lb	1 0	"
	Cheese	lb	0 12	"
	China preserves	box of six jars	8 0	"
	Fish-maws	cwt.	100 0	"
	Flour	barrel or sack of 200 lb	20 0	"
	Ghi	cwt.	40 0	"
	Groceries not otherwise described . . . . .	.....	<i>ad valorem</i>	"
	Pork hams	lb	0 12	"
	Sago	cwt.	10 0	"
	Shark-fins	"	30 0	"
	Singally and Sozille	"	15 0	"
	Tapioca	"	12 0	"
	Vinegar, European, in wood	Imperial gallon	1 0	"
	" Persian	"	1 0	"
	" Country	"	0 6	"
	All other sorts of Provisions, Oilman's Stores, and Groceries . . . . .	.....	<i>ad valorem</i>	"
4	SPICES—			
	Aniseed, star	cwt.	25 0	"
	Betelnuts—Goa	"	14 0	"
	" —in the husk	thousand	2 0	"
	" —white, srivarddhan	cwt.	28 0	"
	" all other sorts	"	7 0	"
	Cardamoms, other than bastard	"	250 0	"
	Chillies, dry	"	9 0	"
	Cloves	"	20 0	"
	" stems and heads	"	5 0	"
	" in seeds, narlavang	"	8 0	"
	Ginger, dry	"	20 0	"
	Mace	lb	1 8	"
	Nutmegs	"	1 0	"
	" in shell	"	0 10	"
	Pepper, black and long	cwt.	16 0	"
	" white	"	35 0	"
	All other sorts of Spices . . . . .	.....	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink—<i>concl.</i>		<i>R a.</i>	
5	SUGAR, China, candy	cwt.	20 0	Five per cent.
	„ loaf	„	23 0	„
	„ soft	„	12 8	„
	„ all other sorts, including saccharine produce of all kinds and confectionery . . . . .	.....	<i>ad valorem</i>	„
6	TEA, black	lb	0 10	„
	„ green	„	1 4	„
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning materials.			
7	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	lb	0 2	„
	Alkali, country (sajji-khár)	cwt.	2 0	„
	Alum	„	5 0	„
	Arsenic	„	25 0	„
	„ China mansil	„	16 0	„
	Bicarbonate of soda	„	7 0	„
	Copperas, green	„	3 0	„
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions . . . . .	.....	<i>ad valorem</i>	„
	Sal ammoniac	cwt.	30 0	„
	Sulphur (brimstone), flour	„	5 8	„
	„ („) roll	„	5 0	„
	„ („) rough	„	4 0	„
	All other sorts of chemical products and preparations . . . . .	.....	...	...
8	DRUGS, MEDICINES, AND NARCOTICS—			Five per cent.
	Aloes, black	cwt.	14 0	„
	„ Socotra	„	25 0	„
	Aloe-wood	lb	3 0	„
	Asafoetida (hing)	cwt.	80 0	„
	„ coarse (hingrá)	„	18 0	„
	Atáry, Persian	„	15 0	„
	Brimstone (amalsára)	„	45 0	„
	Camphor, bhemsaini (baras)	lb	100 0	„
	„ refined, cake	„	1 0	„
	„ crude, in powder	„	0 12	„
	Cassia lignea	cwt.	20 0	„
	China root (chobchini), rough	„	7 0	„
	„ „ scraped	„	16 0	„
	Galangal, China	„	8 0	„
	Pellitory (akalkára)	„	30 0	„
	Salep	„	100 0	„
	Senna leaves	„	4 8	„
	Storax, liquid (rose melloes)	„	46 0	„
	Tobacco, manufactured and unmanufactured . . . . .	.....	<i>ad valorem</i>	„
	All other sorts of drugs, medicines and narcotics, except Quinine, which is free, and Opium (for which see Schedule III) . . . . .	.....	„	„
9	DYEING AND TANNING MATERIALS—			
	Alizarine dyes, all colours . . . . .	.....	<i>ad valorem</i>	„
	Aniline „ „	lb	1 8	„
	Cochineal	„	1 0	„
	Gallnuts, myrabolams	cwt.	4 8	„
	„ Persian	„	37 0	„
	Madder or manjit	„	12 0	„
	Orchilla weed	„	9 8	„
	Sappan wood and root	„	5 8	„
	All other sorts of dyeing and tanning materials	„	<i>ad valorem</i>	„
	Metals and Manufactures of Metals.			
10	AGRICULTURAL IMPLEMENTS, excluding machinery, which is free . . . . .	.....	<i>ad valorem</i>	„
11	HARDWARE AND CUTLERY, including ironmongery and plated-ware, but excluding machinery and the component parts of machinery, which are free . . . . .	.....	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—contd.			
12	METALS, unwrought and wrought, and articles made of metals—		<i>R a.</i>	Five per cent.
	Brass, beads, ghúngri, China	thousand	1 0	
	" old	cwt.	27 0	"
	" sheets, rolls, very thin	"	75 0	"
	" wire	lb	0 7	"
	" all other sorts . . . . .	.....	<i>ad valorem</i>	"
	Copper, Australian	cwt.	40 0	"
	" bolt	"	43 0	"
	" brazier's and sheets	"	43 0	"
	" China cash	"	32 0	"
	" Japan	"	38 0	"
	" nails and composition nails	"	43 0	"
	" old	"	38 0	"
	" pigs and slabs	"	38 0	"
	" sheathing, plate, and raised bottoms	"	45 0	"
	" tiles, ingots, cakes, and bricks	"	39 0	"
	" china, white, copper-ware	lb	1 2	"
	" foil or dánkpana	hundred leaves	3 0	"
	" wire	lb	0 9	"
	" all other sorts, unmanufactured and ma- nufactured . . . . .	.....	<i>ad valorem</i>	"
	Gold leaf, European	hundred leaves	3 0	"
	" " China and mock . . . . .	.....	<i>ad valorem</i>	"
	Iron, anchors and cables . . . . .	.....	" 0	"
	" angle and T	ton	110 0	"
	" beams, pillars, girders, bridge-work, and other descriptions of iron imported exclu- sively for building purposes . . . . .	.....	<i>ad valorem</i>	"
	" flat, square, and bolt, including Scotch	ton	90 0	"
	" galvanised, other than nails	cwt.	9 8	"
	" " sheets and ridging	"	9 8	"
	" hoop, plate, and sheet, other than Swedish	ton	128 0	"
	" nails, rose, clasp, and flat-headed, rivets and washers	cwt.	11 0	"
	" nails, other sorts, including galvanised . . . . .	.....	<i>ad valorem</i>	"
	" nail-rod	ton	100 0	"
	" old	cwt.	2 0	"
	" pig	ton	50 0	"
	" pipes and tubes . . . . .	.....	<i>ad valorem</i>	"
	" rice bowls	set of ten	4 9	"
	" " rod, round, other than Swedish, not exceed- ing half an inch in diameter	set of six	2 9	"
	" rod, round, other than Swedish, exceeding half an inch in diameter	ton	100 0	"
	" Swedish, flat, square, and bolt	"	90 0	"
	" " nail rod	"	145 0	"
	" " round rod, not exceeding half an inch in diameter	"	170 0	"
	" tinned plates	"	180 0	"
	" all other sorts, including wire, but excluding railway materials, which are free	cwt.	10 0	"
	Lametta, double reels . . . . .	.....	<i>ad valorem</i>	"
	" single "	score	4 8	"
	Lead, ore, galena	"	2 4	"
	" pig	cwt.	12 0	"
	" pipes	"	9 8	"
	" sheets, other than sheets for tea chests, which are free . . . . .	.....	<i>ad valorem</i>	"
	Orsidue and brass leaves, foreign, European	cwt.	10 0	"
	" " China	lb	1 2	"
	Patent or yellow metal, sheathing, sheets and bolts	"	1 0	"
	Patent or yellow metal, sheathing, sheets, and bolts, old	cwt.	38 0	"
	Quicksilver	"	30 0	"
	Shot, bird	lb	1 6	"
	Silver bullion or coin, except current coin of the Government of India, which is free	cwt.	16 0	"
	Steel, blistered . . . . .	.....	<i>ad valorem</i>	"
	" British and foreign, other than Swedish	cwt.	7 0	"
	" Cast . . . . .	.....	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>conold.</i>			
12	Metals, unwrought and wrought, and articles made of metals— <i>conold.</i>		Rs. a.	Five per cent.
	Steel, spring	cwt.	7 0	"
	" Swedish	"	13 0	"
	Steel, all other sorts, unmanufactured and manufactured, except railway materials, which are free . . . . .	.....	<i>ad valorem</i>	"
	Tin, block	cwt.	70 0	"
	" foil, China	lb	0 12	"
	" other sorts . . . . .	.....	<i>ad valorem</i>	"
	Zinc or spelter, nails	cwt.	21 0	"
	" " plates and other shapes, soft	"	16 0	"
	" " " " " hard	"	13 0	"
	" " sheet or sheathing	"	18 0	"
	" " all other sorts . . . . .	.....	<i>ad valorem</i>	"
	All other sorts of metals . . . . .	.....	"	"
	Oils.			
13	OILS—			
	Cassia	lb	3 0	"
	Cocanut	cwt.	13 0	"
	Grass	lb	1 12	"
	Jinjili or til	cwt.	15 0	"
	Linseed, European	Imperial gallon	1 12	"
	Otto of sorts	ounce	10 0	"
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum	Imperial gallon	.....	one-anna.
	" which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes . . . . .	"	.....	half-anna.
	Sandalwood	lb	8 0	Five per cent.
	Turpentine	Imperial gallon	1 14	"
	Whale (except spermaceti) and fish	cwt.	15 0	"
	Wood . . . . .	.....	25 0	"
	All other sorts of oil . . . . .	.....	<i>ad valorem</i>	"
	Other Articles, unmanufactured and manufactured.			
14	APPAREL, including haberdashery and millinery and military and other uniforms and accoutrements, but excluding boots and shoes (for which see No. 39) and uniforms and accoutrements imported by a public servant for his personal use, which are free . . . . .	.....	<i>ad valorem</i>	"
15	BRUSHES, all sorts . . . . .	.....	"	"
16	BUILDING AND ENGINEERING MATERIALS, namely Asphalt, Cement of all kinds, earthenware piping, and other kinds . . . . .	.....	"	"
17	CABINET-WARE AND FURNITURE . . . . .	.....	"	"
18	CANDLES, paraffin	lb	0 5	"
	" spermaceti	"	0 6	"
	" wax	"	1 0	"
	" all other sorts, including composition	"	0 5	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>			
19	CANES, RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK— Canes, Malacca Rattans All other sorts except common bamboos, which are free	dozen cwt.	R a. 1 0 7 0 <i>ad valorem</i>	Five per cent. " "
20	CARRIAGES and component parts thereof, except railway carriages and trucks, which are free . . .	.....	"	"
21	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which see No. 27) . . . . .	.....	"	"
22	CLOCKS, WATCHES, and other timekeepers . . .	.....	"	"
23	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 25)— Yarn of all kinds All other sorts	cwt.	9 0 <i>ad valorem</i>	" "
24	CORAL, real . . . . .	.....	"	"
25	CORDAGE AND ROPE made of any vegetable fibre— Coir, cables, tarred " rope Cordage, hemp, European " " Manila Twine, sail, European All other sorts of cordage and rope	cwt. " " " lb	10 0 10 0 25 0 30 0 0 8 <i>ad valorem</i>	" " " " " "
26	CORK and articles made of cork— Bottle corks Vial corks All other sorts	gross "	1 0 0 4 <i>ad valorem</i>	" " "
27	EARTHENWARE (except Earthenware piping, for which see No. 16), China, China clay, and porcelain . . . . .	.....	<i>ad valorem</i>	"
28	FEATHERS . . . . .	.....	"	"
29	FIREWORKS, China " all other sorts	box of 133 $\frac{1}{2}$	35 0 <i>ad valorem</i>	" "
30	FLAX and articles made of Flax— Canvas, sail, European, not exceeding 40 yards Piece-goods All other sorts, including linen-thread	bolt	22 0 <i>ad valorem</i> "	" " "
31	GLASS, glass-ware, beads, false pearls, and false corals— Bangles, glass, China, gilt " " " not gilt Beads, China Coral, false Glass, China, all colours " Crown, coloured " " of sizes Pearls, false, Bajria " " Boria " " Jauria " " Lolakh " " Nathia " " Tachia " " Wattanah All other sorts of beads, false pearls, glass and glassware	hundred pairs " cwt. 133 $\frac{1}{2}$ lb 100 superficial feet lakh thousand lakh thousand " " lakh	15 0 3 0 36 0 <i>ad valorem</i> 32 0 14 0 6 8 3 0 1 0 5 0 0 12 0 3 1 0 10 0 <i>ad valorem</i>	" " " " " " " " " " " " " "
32	GUMS, GUM-RESINS, and articles made of gum or gum-resin— Copal Cutch and gambier	cwt. "	56 0 17 0	" "

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>			
32	GUMS, GUM-RESINS, and articles made of gum or gum-resin—<i>contd.</i>		R a.	Five per cent.
	Gum Ammoniac	cwt.	14 0	"
	" Arabic	"	18 0	"
	" Bdellium (common gum)	"	10 0	"
	" Benjamin	"	40 0	"
	" Bysabol (coarse Myrrh)	"	14 0	"
	" Olibanum or frankincense	"	12 0	"
	" Persian (false)	"	10 0	"
	" Kino	"	10 0	"
	Myrrh	"	40 0	"
	Rosin	"	4 4	"
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin . . . . .	.....	<i>ad valorem</i>	"
33	HEMP and articles made of hemp— Piece goods and all other sorts (except rope, for which see No. 25) . . . . .	... ..	"	"
34	HIDES AND SKINS (except raw or salted hides and skins, which are free)— Hides, border " buffalo " cow Skins, all kinds	each score " "	32 0 80 0 60 0 <i>ad valorem</i>	" " " "
35	INSTRUMENTS AND APPARATUS— Musical, Drawing, Measuring, Optical, Photographic (including materials for photography), Surveying, and Surgical (including surgical appliances) . . . . .	.....	<i>ad valorem</i>	"
36	IVORY AND IVORY-WARE— Unmanufactured— Elephants' grinders Elephants' tusks (other than hollows, centres, and points) each exceeding 20lb in weight, and hollows, centres and points each weighing 10lb and over. Elephants' tusks (other than hollows, centres, and points) not less than 10lb and not exceeding 20lb each, and hollows, centres and points each weighing less than 10lb Elephants' tusks each less than 10lb (other than hollows, centres and points) Sea-cow or moye teeth, each not less than 4lb Sea-cow or moye teeth, each not less than 3lb and under 4lb Sea-cow or moye teeth, each less than 3lb Articles made of ivory	cwt. " " " " " " " "	125 0 800 0 680 0 525 0 175 0 170 0 130 0 <i>ad valorem</i>	" " " " " " " "
37	JEWELLERY, including plate— Silverware, plain " embossed or } other than European } chased All other sorts, except precious stones and pearls, unset, which are free	tola "	1 0 1 4 <i>ad valorem</i>	" " "
38	JUTE, articles made from, except gunny bags, which are free . . . . .	.....	"	"
39	LEATHER and articles made of Leather, including Boots and Shoes, Harness and Saddlery, but excluding Belting for driving Machinery, which is free . . . . .	.....	<i>ad valorem</i>	"
40	MARINE AND NAVAL STORES, not otherwise described . . . . .	.....	"	"
41	MATCHES, Lucifer, and all other sorts . . . . .	.....	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manu- factured—<i>contd.</i>		R a.	
42	MATS— Floor-matting, China and Singapore, of all sorts All other sorts, except coir-matting (for which see No. 23)	hundred	75 0 <i>ad valorem</i>	Five per cent. "
43	OIL AND FLOOR-CLOTH . . . . .	.....	"	"
44	PAINTS, COLOURS, PAINTERS' MATERIALS, and Com- positions for application to leather and metals— Ochre, other than European, all colours Paints of sorts " Composition " Patent driers Prussian blue, China " " European Red lead Turpentine Verdigris Vermilion, Canton White lead All other sorts	cwt. " " " lb " cwt. Imperial gallon cwt. box of 90 bundles cwt.	1 8 9 0 56 0 10 0 0 10 1 0 12 0 1 14 70 0 94 0 14 0 <i>ad valorem</i>	" " " " " " " " " " " "
45	PAPER: Wall paper . . . . .	.....	"	"
46	PERFUMERY— Rose-flowers, dried Rose-water All other sorts, except perfumed spirit (for which see schedule III)	cwt. Imperial gallon	12 0 1 14 <i>ad valorem</i>	" " "
47	PIECE GOODS not otherwise described, except cotton piece goods, which are free . . . . .	.....	<i>ad valorem</i>	"
48	PIPES and other implements used in the consumption of tobacco . . . . .	.....	"	"
49	PITCH, TAR, AND DAMMER— Bitumen Dammer Pitch, American and European " Coal Tar, American and European " Coal " Mineral . . . . .	..... cwt. " " " " "	" 6 0 6 0 2 8 6 0 2 8 <i>ad valorem</i>	" " " " " " "
50	SERDS— Castor Cummin " black Linseed Methi Mustard, rape, or sarson Poppy Quince, bihidána Sozirá Til or jinjili All other sorts	cwt. " " " " " " " " " "	4 8 17 0 6 0 5 8 4 0 5 0 6 0 40 0 22 0 7 8 <i>ad valorem</i>	" " " " " " " " " " "
51	SHELLS AND COWRIES— Chanks—large shells, for cameos " white, live " " dead Cowras Cowries, bazar, common " Maldivé " Nakhla " Sankhla " yellow, superior quality Mother-of-pearl, nacre Tortoise-shell " nakh All other sorts	hundred " " " cwt. " " " " " " " " "	6 8 7 0 4 0 0 8 3 0 7 8 65 0 60 0 2 8 30 0 7 0 1 0 <i>ad valorem</i>	" " " " " " " " " " " " "

SCHEDULE IV.—(IMPORT TARIFF)—*concl'd.*GENERAL DUTIES—*concl'd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles unmanufactured and manufactured—concl'd.			
52	SILK, AND ARTICLES MADE OF SILK—		Rs. a.	Five
	Floss	lb	9 0	per cent.
	Piece-goods	"	<i>ad valorem</i>	"
	Raw silk—			
	Chaháram, Cochin-China, and yellow Shanghai .	"	5 4	"
	Mathow	"	3 4	"
	Other kinds of China	"	7 0	"
	Waste and Kachra	"	1 2	"
	Panjam	"	2 0	"
	Persian	"	4 4	"
	Siam	"	2 0	"
	Produced from the tasar or other wild worm .	"	2 8	"
	Sewing thread, China	"	9 0	"
	All other sorts		<i>ad valorem</i>	"
53	SOAP		"	"
54	STATIONERY		"	"
55	STONE AND MARBLE		"	"
56	TALLOW AND GREASE	cwt.	25 0	"
57	TOILET REQUISITES not otherwise described . .		<i>ad valorem</i>	"
58	TOYS and requisites for all games		"	"
59	UMBRELLAS, COTTON, under 20 inches	each	0 10	"
	" " 20 inches and upwards	"	1 0	"
	" " oiled, other than European	"	0 9	"
	" " all other sorts, including paper kettisals . . . .	.....	<i>ad valorem</i>	"
60	WAX	cwt.	32 0	"
61	WOOD AND TIMBER		<i>ad valorem</i>	"
62	WOOLLEN GOODS—			
	Braid . . . . .	.....	"	"
	Hosiery			
	Piece goods			
	All other sorts			

SCHEDULE V.—(EXPORT TARIFF.)

Name of Article.	Rate of duty.
RICE, WHETHER HUSKED OR UNHUSKED, INCLUDING RICE-FLOUR.	Three annas per Indian maund of 82½ lb avoirdupois weight.

STATEMENT OF OBJECTS AND REASONS.

THE embarrassed condition of the finances, and the certainty that the accounts of the present year and the estimates of the year 1894-95 show a heavy deficit, have placed the Government under the necessity of reducing expenditure so far as reduction is possible and of raising a larger revenue to meet the cost of administration.

It has accordingly been decided to increase the revenue by the imposition of indirect taxation in the form of import duties, and the present Bill practically reimposes the Tariff Schedule of 1875, with some exceptions, of which the most important is the omission of duties on Cotton Yarn and Goods.

The 28th February 1894.

J. WESTLAND.
S. HARVEY JAMES,
Secretary to the Government of India,

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879, with respect to Policies of Sea-insurance and Sale-certificates was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 1st March, 1894:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend

From Agent, Governor General in Baluchistan, No. 6098, dated 9th November, 1893 [Paper No. 1].

From Chief Commissioner, Coorg, No. 2003—187-93, dated 7th December, 1893 [Paper No. 2].

From Chief Commissioner, Ajmere-Merwara, No. 198 C., dated 19th December, 1893 [Paper No. 3].

From Chief Commissioner, Assam, No. 177 L. L.—9456 J., dated 22nd December, 1893 [Paper No. 4].

From Chief Commissioner, Burma, No. 692—2 S.-32, dated 28th December, 1893 [Paper No. 5].

From Resident, Hyderabad, No. 1, dated 3rd January, 1894 [Paper No. 6].

From Registrar, High Court, Calcutta, No. 64, dated 8th January, 1894 [Paper No. 7].

From Government, Bombay, No. 344, dated 13th January, 1894, and enclosures [Papers No. 8].

From Government, Punjab, No. 93, dated 17th January, 1894, and enclosures [Papers No. 9].

From Chief Commissioner, Central Provinces, No. 440, dated 20th January, 1894 [Paper No. 10].

From Government, Madras, No. 62 Judicial, dated 13th January, 1894, and enclosures [Papers No. 11].

From Government, Bengal, No. 553 S. R., dated 24th January, 1894, and enclosures [Papers No. 12].

From Secretary to Government, North-Western Provinces and Oudh, No. 91, dated 14th February, 1894, and enclosure [Papers No. 13].

From Government, Bombay, No. 344, dated 13th January, 1894, and enclosures [Papers No. 8].

From Government, Punjab, No. 93, dated 17th January, 1894, and enclosures [Papers No. 9].

From Chief Commissioner, Central Provinces, No. 440, dated 20th January, 1894 [Paper No. 10].

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From Secretary to Government, North-Western Provinces and Oudh, No. 91, dated 14th February, 1894, and enclosure [Papers No. 13].

the Indian Stamp Act, 1879, with respect to Policies of Sea-insurance and Sale-certificates was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

2. We consider that there should be a definition

of "policy of sea-insurance" as in section 92 of the Stamp Act, 1891 (54 & 55 Vict., c. 39), and that the substance of the notifications of the Department Finance and Commerce, Nos. 1044 and 513, dated respectively, the 5th March, 1886, and 1st February, 1887, regarding re-insurances in the case of fire as well as sea-insurances, should be incorporated in the Bill.

3. We have varied the Bill accordingly.

4. The publication ordered by the Council has been made as follows:—

In English.

<i>Gazette.</i>	<i>Date.</i>
Gazette of India	21st October, 1893.
Fort Saint George Gazette	7th November, 1893.
Bombay Government Gazette	26th October, 1893.
Calcutta Gazette	1st November, 1893.
North-Western Provinces and Oudh Government Gazette	28th October, 1893.
Punjab Government Gazette	26th October, 1893.
Central Provinces Gazette	28th October, 1893.
Burma Gazette	11th November, 1893.
Assam Gazette	11th November, 1893.
Coorg District Gazette	1st December, 1893.
Sindh Official Gazette	20th November, 1893.

In the Vernaculars.

<i>Provinces.</i>	<i>Language.</i>	<i>Date.</i>
Madras	Tamil	28th November, 1893.
	Telugu	28th November, 1893.
	Hindustani	28th November, 1893.
	Kanarese	28th November, 1893.
	Malayalam	5th December, 1893.
Bombay	Marathi	21st December, 1893.
	Gujarathi	21st December, 1893.
	Kanarese	28th December, 1893.
Bengal	Bengali	21st November, 1893.
	Uriya	30th November, 1893.
	Hindi	5th December, 1893.
	Burmese	18th November, 1893.
Burma	Burmese	18th November, 1893.
Assam	Bengali	2nd December, 1893.
Sindh	Sindhi	30th November, 1893.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

J. WESTLAND.
ALEX. EDW. MILLER.
RASHBEHARY GHOSE.
C. C. STEVENS.
P. PLAYFAIR.

The 28th February, 1894.

No. II.

A Bill to amend the Indian Stamp Act, 1879, with respect to Policies of Sea and Fire Insurance and Sale-Certificates.

1 of 1879.

WHEREAS it is expedient to amend the Indian Stamp Act, 1879, with respect to policies of sea and fire insurance and sale-certificates; It is hereby enacted as follows:—

Policies of Sea and Fire Insurance.

1 of 1879.

1. To clause (15) of section 3 of the Indian Stamp Act, 1879, as amended by section 1 of Act I of 1888, the following shall be added, namely:—

"It includes also a policy of sea-insurance, such a policy (a) meaning any insurance made upon any ship or vessel, or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in or relating to, any ship or vessel, and (b) including any insurance of goods, merchandise or property for any transit which includes not only a sea risk but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance:

"and where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance."

2. Between section 7 and section 8 of the said Act, the following section shall be inserted, namely:—

"7A. (1) No contract for sea-insurance (other than such insurance as is referred to in section 55 of the Merchant Shipping Act Amendment Act, 1862,) shall be valid unless the same is expressed in a policy of sea-insurance.

"(2) No policy of sea-insurance made for time shall be made for any time exceeding twelve months.

"(3) No policy of sea-insurance shall be valid unless it specifies the particular risk or adventure, or the time for which it is made, the names of the subscribers or underwriters, and the amount or amounts insured.

"(4) Where any sea-insurance is made for or upon a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy shall be charged with duty as a policy for or upon a voyage, and also with duty as a policy for time."

3. For division (a) of article 49 of Schedule I of the said Act, as amended by section 2 of Act I of 1888, relating to

sea-insurance, the following shall be substituted, namely:—

DESCRIPTION OF INSTRUMENT.	PROPER STAMP DUTY.
	Rs. A. P.
(a) In the case of sea-insurance—	
(1) for or upon any voyage—	
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy	0 1 0
(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy	0 2 0
(2) for time—	
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—	
where the insurance shall be made for any time not exceeding six months	0 3 0
where the insurance shall be made for any time exceeding six months and not exceeding twelve months	0 6 0

4. (1) In division (c) of article 49 of Schedule I of the said Act, as amended by section 2 of Act I of 1888, the following shall be added after the words "In the case of any other insurance," namely, "except such a re-assurance as is described in division (d) of this article—"

(2) After division (c) of article 49 of Schedule I of the said Act, amended as aforesaid, the following division shall be added, namely:—

Description of Instrument.	Proper Stamp duty.
	Rs. A. P.
(d) In the case of a re-insurance, by an Insurance Company which has granted a policy of sea-insurance or a policy of insurance against loss by fire, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby	1 0 0

Sale-Certificates.

5. Section 24 of the said Act shall be held not to apply and never to have applied to any such certificate of sale as is mentioned in article 16 of Schedule I of that Act:

Provided that nothing in this section shall be deemed to affect any decree or order made by any Court or Revenue-officer before the commencement of this Act.

6. In the third column of Schedule I of the said Act, after the words "the purchase-money" against article 16, the word "only" shall be added.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879, with respect to Policies of Sea-insurance and Sale-certificates was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 1st March, 1894 :—

WE, the undersigned, Members of the Select Committee to which the Bill to amend

the Indian Stamp Act, 1879, with respect to Policies of Sea-insurance and Sale-certificates was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

From Agent, Governor General in Baluchistan, No. 6098, dated 9th November, 1893 [Paper No. 1].

From Chief Commissioner, Coorg, No. 2003—187-93, dated 7th December, 1893 [Paper No. 2].

From Chief Commissioner, Ajmere-Merwara, No. 198 C., dated 19th December, 1893 [Paper No. 3].

From Chief Commissioner, Assam, No. 177 L. L.—9456 J., dated 22nd December, 1893 [Paper No. 4].

From Chief Commissioner, Burma, No. 692—2 S.-32, dated 28th December, 1893 [Paper No. 5].

From Resident, Hyderabad, No. 1, dated 3rd January, 1894 [Paper No. 6].

From Registrar, High Court, Calcutta, No. 64, dated 8th January, 1894 [Paper No. 7].

From Government, Bombay, No. 344, dated 13th January, 1894, and enclosures [Papers No. 8].

From Government, Punjab, No. 93, dated 17th January, 1894, and enclosures [Papers No. 9].

From Chief Commissioner, Central Provinces, No. 440, dated 20th January, 1894 [Paper No. 10].

From Government, Madras, No. 62 Judicial, dated 13th January, 1894, and enclosures [Papers No. 11].

From Government, Bengal, No. 553 S. R., dated 24th January, 1894, and enclosures [Papers No. 12].

From Secretary to Government, North-Western Provinces and Oudh, No. 91, dated 14th February, 1894, and enclosure [Papers No. 13].

2. We consider that there should be a definition of "policy of sea-insurance" as in section 92 of the Stamp Act, 1891 (54 & 55 Vict., c. 39), and that the substance of the notifications of the Department Finance and Commerce, Nos. 1044 and 513, dated respectively, the 5th March, 1886, and 1st February, 1887, regarding re-insurances in the case of fire as well as sea-insurances, should be incorporated in the Bill.

3. We have varied the Bill accordingly.

4. The publication ordered by the Council has been made as follows :—

		<i>In English.</i>	
	<i>Gazette.</i>		<i>Date.</i>
Gazette of India	.	.	21st October, 1893.
Fort Saint George Gazette	.	.	7th November, 1893.
Bombay Government Gazette	.	.	20th October, 1893.
Calcutta Gazette	.	.	1st November, 1893.
North-Western Provinces and Oudh Government Gazette	.	.	28th October, 1893.
Punjab Government Gazette	.	.	20th October, 1893.
Central Provinces Gazette	.	.	28th October, 1893.
Burma Gazette	.	.	11th November, 1893.
Assam Gazette	.	.	11th November, 1893.
Coorg District Gazette	.	.	1st December, 1893.
Sindh Official Gazette	.	.	20th November, 1893.

		<i>In the Vernaculars.</i>	
	<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Madras	.	Tamil	28th November, 1893.
	.	Telugu	28th November, 1893.
	.	Hindustani	28th November, 1893.
	.	Kanarese	28th November, 1893.
	.	Malayalam	5th December, 1893.
Bombay	.	Marathi	21st December, 1893.
	.	Gujarathi	21st December, 1893.
	.	Kanarese	28th December, 1893.
Bengal	.	Bengali	21st November, 1893.
	.	Uriya	30th November, 1893.
	.	Hindi	5th December, 1893.
Burma	.	Burmese	18th November, 1893.
Assam	.	Bengali	2nd December, 1893.
Sindh	.	Sindhi	30th November, 1893.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

J. WESTLAND.
ALEX. EDW. MILLER.
RASHBEHARY GHOSE.
C. C. STEVENS.
P. PLAYFAIR.

The 28th February, 1894.

No. II.

A Bill to amend the Indian Stamp Act, 1879, with respect to Policies of Sea and Fire Insurance and Sale-Certificates.

1 of 1879. WHEREAS it is expedient to amend the Indian Stamp Act, 1879, with respect to policies of sea and fire insurance and sale-certificates; It is hereby enacted as follows:—

Policies of Sea and Fire Insurance

1 of 1879. 1. To clause (15) of section 3 of the Indian Stamp Act, 1879, as amended by section 1 of Act I of 1888, the following shall be added, namely:—

"It includes also a policy of sea-insurance, such a policy (a) meaning any insurance made upon any ship or vessel, or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in or relating to, any ship or vessel, and (b) including any insurance of goods, merchandise or property for any transit which includes not only a sea risk but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance:

"and where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance."

2. Between section 7 and section 8 of the said Act, the following section shall be inserted, namely:—

"7A. (1) No contract for sea-insurance (other than such insurance as is referred to in section 55 of the Merchant Shipping Act Amendment Act, 1862,) shall be valid unless the same is expressed in a policy of sea-insurance.

"(2) No policy of sea-insurance made for time shall be made for any time exceeding twelve months.

"(3) No policy of sea-insurance shall be valid unless it specifies the particular risk or adventure, or the time for which it is made, the names of the subscribers or underwriters, and the amount or amounts insured.

"(4) Where any sea-insurance is made for or upon a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy shall be charged with duty as a policy for or upon a voyage, and also with duty as a policy for time."

3. For division (a) of article 49 of Schedule I of the said Act, as amended by section 2 of Act I of 1888, relating to

sea-insurance, the following shall be substituted, namely:—

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	
	Rs.	A. P.
(a) In the case of sea-insurance—		
(1) for or upon any voyage—		
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy	0	1 0
(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy	0	2 0
(2) for time—		
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—		
where the insurance shall be made for any time not exceeding six months	0	2 0
where the insurance shall be made for any time exceeding six months and not exceeding twelve months	0	4 0

4. (1) In division (c) of article 49 of Schedule I of the said Act, as amended by section 2 of Act I of 1888, the following shall be added after the words "In the case of any other insurance," namely, "except such a re-assurance as is described in division (d) of this article—"

(2) After division (c) of article 49 of Schedule I of the said Act, amended as aforesaid, the following division shall be added, namely:—

Description of Instruments.	Proper Stamp-duty.	
	Rs.	A. P.
(d) In the case of a re-insurance, by an Insurance Company which has granted a policy of sea-insurance or a policy of insurance against loss by fire, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby	1	0 0

Sale-Certificates.

5. Section 24 of the said Act shall be held not to apply and never to have applied to any such certificate of sale as is mentioned in article 16 of Schedule I of that Act:

Provided that nothing in this section shall be deemed to affect any decree or order made by any Court or Revenue-officer before the commencement of this Act.

6. In the third column of Schedule I of the said Act, after the words "the purchase-money" against article 16, the word "only" shall be added.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Prisoners Act, 1871, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 1st March, 1894 :—

WE, the undersigned, Members of the Select Committee, to which the Bill to amend the Prisoners Act, 1871, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

From Agent to Governor General in Baluchistan, No. 6298, dated 17th November, 1893 [Paper No. 1].
From High Court, Calcutta, No. 61, dated 8th January, 1894 [Paper No. 2].
From Chief Commissioner, Burma, No. 715-L.—17, dated 29th December, 1893, and enclosures [Papers No. 3].
From Chief Commissioner, Assam, No. ^{180 L. L.}₄₇ J., dated 4th January, 1894 [Paper No. 4].
From Government, Bombay, No. 89, dated 8th January, 1894, and enclosures [Papers No. 5].
From Government, Bengal, No. 170 P., dated 13th January, 1894 [Paper No. 6].
From Chief Commissioner, Central Provinces, No. 234, dated 11th January, 1894 [Paper No. 7].
From Resident, Hyderabad, No. 15, dated 11th January, 1894 [Paper No. 8].
From Chief Commissioner, Coorg, No. 25-186—93, dated 9th January, 1894 [Paper No. 9].
From Government, Madras, No. 35, dated 10th January, 1894, and enclosures [Papers No. 10].
From Chief Commissioner, Ajmere-Merwara, No. 370 C., dated 5th February, 1894 [Paper No. 11].
From Government, North-Western Provinces and Oudh, No. 349, dated 7th February, 1894, and enclosures [Papers No. 12].
From Government, Punjab, No. 74, dated 5th February, 1894, and enclosures [Papers No. 13].

Civil Court established under Act VII of 1892.

3. *Sections 4 and 5 of Bill as revised.*—For the words “in alliance with”, where they occur in the proposed addition to section 16 and in section 19 of the Act, we have, after consultation with the Foreign Department of the Government of India, substituted the words “under the suzerainty of”. Some of the petty Feudatory States in Orissa, the Central Provinces and elsewhere, to which the sections will apply, have such limited authority that it will be more convenient to refer to them in the language used in clause (5) of section 18, 52 & 53 Vict., c. 63, and the corresponding clause of section 9, 53 Vict., c. 4.

4. *Sections 6 and 7 of Bill as revised.*—We have substituted new sections for sections 30 and 32 of the Act, with the object of making those sections apply as well to prisoners sentenced to transportation as to prisoners sentenced to imprisonment.

5. It has been suggested to us that the Prisoners Act, as it may be amended by this Bill, might be amalgamated with the Prisons Bill which is now under consideration. But we prefer to adhere to the arrangement come to nearly a quarter of a century ago, under which the internal management and economy of prisons were left to be regulated by Prisons Acts, and the rest of the law regarding prisoners by the Prisoners Act (Proceedings of Legislative Council, 1870, pages 404 and 418). This arrangement is well known, and no good reason has been urged for departing from it.

6. The publication ordered by the Council has been made as follows :—

<i>In English.</i>	
<i>Gazette.</i>	<i>Date.</i>
Gazette of India	21st October, 1893.
Fort Saint George Gazette	7th November, 1893.
Bombay Government Gazette	26th October, 1893.
Calcutta Gazette	1st November, 1893.
North-Western Provinces and Oudh Government Gazette	28th October, 1893.
Punjab Government Gazette	26th October, 1893.
Central Provinces Gazette	28th October, 1893.
Burma Gazette	11th November, 1893.
Assam Gazette	11th November, 1893.
Coorg District Gazette	1st December, 1893.
Sindh Official Gazette	30th November, 1893.

		<i>In the Vernaculars.</i>			
<i>Province.</i>		<i>Language.</i>			<i>Date.</i>
Bombay .		Marathi	.	.	4th January, 1894.
		Gujarathi	.	.	4th January, 1894.
		Kanarese	.	.	4th January, 1894.
Bengal	.	Bengali	.	.	1st November, 1893.
		Uriya	.	.	23rd November, 1893.
		Hindi	.	.	28th November, 1893.
Burma	.	Burmese	.	.	25th November, 1893.
Assam	.	Bengali	.	.	2nd December, 1893.
Sindh	.	Sindhi	.	.	30th November, 1893.

7. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

ALEX. EDW. MILLER.
A. P. MACDONNELL.
RASHBEHARY GHOSE.
A. S. LETHBRIDGE.

No. II.

A Bill to amend the Prisoners Act, 1871.

WHEREAS it is expedient to amend the Prisoners Act, 1871; It is hereby enacted as follows:—

1. To section 1 of the said Act the following Addition to section 1, ing shall be added, namely:—
Act V, 1871.

"Any reference in Part III or Part V of this Act to a prison or jail, or to imprisonment or confinement, may be read as referring to a reformatory or reformatory school or to confinement therein."

Repeal of section 9, 2. Section 9 of the said Act is hereby repealed.
Act V, 1871.

3. In section 14 of the said Act, for the Amendment of section 14, Act V, 1871. words "or in pursuance of a warrant of any Court established in Calcutta, Madras or Bombay under the Presidency Small Cause Courts Act, 1882," the following shall be substituted, namely:—

"or in pursuance of a warrant of any Civil Court established in Calcutta, Madras or Bombay under any law for the time being in force."

4. (1) In section 16 of the said Act, for the Amendment of, and words "acting under the addition, to section 16, authority" the words "acting, whether within or without British India, under the general or special authority" shall be substituted.

(2) To the same section the following shall be added, namely:—

"or, with the previous sanction of the Governor General in Council in each case, to any sentence or order or warrant for the detention of any person passed or issued by any Court or tribunal of any Native Prince or State under the suzerainty of Her Majesty:

"Where a Court or tribunal of such a Native Prince or State has passed a sentence which cannot be executed without the concurrence of an officer of the British Government, and such sentence has been judicially considered on the merits and confirmed by any such officer specially authorised by name or by office in that behalf, such sentence, and any order or warrant issued in pursuance thereof, shall be deemed to be the sentence, order or warrant of a Court or tribunal acting under the authority of the Governor General in Council."

5. (1) For the first fifty-one words of section 19 of the said Act the following shall be substituted, namely:—
Amendment of, and addition to, section 19, Act V, 1871.

"The Governor General in Council or the Local Government may authorise the reception, detention or imprisonment in any place in British India, or in any place under such Government, as the case may be, for the period specified in their respective sentences, of persons sentenced within the territories of any

Native Prince or State under the suzerainty of Her Majesty to imprisonment or transportation for any of the following offences:—

(2) In the same section, after the words "theft of cattle" the following shall be inserted, namely:—

"or for any other act (referred to in this section as an offence) which would, if done in British India, have constituted an offence against any of the sections of the Indian Penal Code mentioned in the schedule to the Foreign Jurisdiction and Extradition Act, 1879."

(3) For the proviso to the same section the following shall be substituted, namely:—

"Provided that such sentences have been pronounced after trial before a tribunal of which the presiding Judge, or, if the Court consisted of more than one Judge, at least one of such Judges, was an officer of the British Government authorised to act as such Judge by the Native Prince or State or by the Governor General in Council."

6. For section 30 of the said Act the following Substitution of new ing shall be substituted, section for section 30, namely:—
Act V, 1871.

"30. When any person is, or has been, sentenced to imprisonment or Removal from one jail to another in territories under same Local Government. transportation by any Court, or, in default of giving security for keeping the peace or maintaining good behaviour, has been committed to, or is detained in, prison under section 123 of the Code of Criminal Procedure, 1882, the Local Government, or (subject to its orders and under its control) the Inspector General of Prisons, may order his removal during the period for which he has been sentenced to imprisonment or transportation or the security has been ordered to be given, as the case may be, from the jail or place in which he is confined to any other jail or place of confinement within the territories subject to the same Local Government."

Substitution of new 7. For section 32 of the section for section 32, said Act the following shall be substituted, namely:—
Act V, 1871.

"32. When any person is, or has been, sentenced to imprisonment or Removal of prisoners from territories under one Local Government to territories under another. transportation by any Court, or, in default of giving security for maintaining good behaviour, has been committed to, or is detained in, prison under section 123 of the Code of Criminal Procedure, 1882, the Governor General in Council may order his removal during the period for which he has been sentenced to imprisonment or transportation or the security has been ordered to be given, as the case may be, from the jail or place in which he is confined to any other jail or place of confinement in British India."

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 3, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Abstract of the Proceedings of the Council of the Governor General of India,
assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25
VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 22nd February, 1894.

PRESENT :

His Excellency the Viceroy and Governor General of India, P.C., LL.D.,
G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I.
His Excellency the Commander-in-Chief, K.C.B., G.C.I.E., V.C.
The Hon'ble Sir A. E. Miller, K.T., Q.C.
The Hon'ble Lieutenant-General H. Brackenbury, C.B., R.A.
The Hon'ble Sir C. B. Pritchard, K.C.I.E., C.S.I.
The Hon'ble J. Westland, C.S.I.
The Hon'ble Sir A. P. MacDonnell, K.C.S.I.
The Hon'ble Dr. Rashbehary Ghose.
The Hon'ble C. C. Stevens.
The Hon'ble A. S. Lethbridge, M.D., C.S.I.
The Hon'ble H. F. Clogstoun, C.S.I.
The Hon'ble W. Lee-Warner, C.S.I.
The Hon'ble P. Playfair.
The Hon'ble Mahárájá Partab Narayan Singh of Ajudhiá.

QUESTION AND ANSWER.

The Hon'ble MAHÁRAJÁ PARTAB NARAYAN SINGH OF AJUDHIA
asked :—

Whether the Government will allow grade promotions in the subordinate
judicial and executive branches of the Provincial Service in the event of tem-

porary vacancies, as is done in the case of certain services enumerated in Part II, Chapter VI, section 1, of the Civil Service Regulations.

The Hon'ble SIR ANTONY MACDONNELL replied :—

"The various services under the Government have different rates of pay and different rules as to grade promotions. The rates of pay in the services to which the Hon'ble Member refers are affected by limitations as to grade promotions; and the Government of India cannot consider the question of removing the limitations without reopening the whole question of rates of pay. This the Government, as at present advised, see no reason to do.

"I may mention, with reference to the Provincial Executive Service of the Province from which the Hon'ble Member comes, that there has been within the last few months a revision of grading to the advantage of the members of that service."

CODE OF CIVIL PROCEDURE AND INDIAN LIMITATION ACT, 1877, AMENDMENT BILL.

The Hon'ble DR. RASHBEHARY GHOSE presented the Report of the Select Committee on the Bill to amend the Code of Civil Procedure and the Indian Limitation Act, 1877. He said :—"No substantial alterations have been made by the members of the Select Committee in the Bill as it was originally introduced. The nature of the comparatively slight amendments which have been made is explained in the Report of the Committee, and I have nothing to add to it. I will only mention that the Hon'ble Mr. Lee-Warner, one of the members of the Select Committee, has appended to the Report a note, which I may venture to call a note of discord, but happily not of a very harsh or dissonant nature. It would be premature to discuss that note at the present stage. Any recommendations which the Hon'ble Member may think it proper to make will doubtless be discussed in due course when he brings them forward in Council."

The Hon'ble MR. LEE-WARNER said :—"With reference to the remark made by the Hon'ble Dr. Rashbehary Ghose as to the 'note of discord' which I have felt it my duty to strike in connexion with this Bill, I would ask permission to offer a few observations, and to put a question to the Hon'ble Mover before he proceeds to ask this Council to consider this Bill. That question is, whether it is not wiser to consult the Local Governments on the question whether this Bill will best meet the great evil which it is intended to cure. On the 8th of March last the Hon'ble Member with his usual fairness and fullness described the position thus: 'It is a well-known fact that immoveable property put up for sale in execution of a decree seldom fetches an adequate price.' To cure that great evil we have this Bill, and the Select Committee refer to the opinions of the Local Governments upon it in these terms."

His Excellency THE PRESIDENT said :—"I beg to call the Hon'ble Member's attention to the fact that the Rules for the Conduct of Business lay down that the consideration of the Report of the Bill should be taken after it is in the hands of the Council."

The Hon'ble MR. LEE-WARNER said :—"I would ask then, my Lord, whether I may put the question under Chapter II, rule 10, of the Council Rules."

His Excellency THE PRESIDENT said :—"I do not think that it would be in order to discuss that question at the present stage. If necessary, it could be put forward as an amendment and discussed when the Report is taken into consideration by the Council."

The Hon'ble SIR ALEXANDER MILLER said :—"The most convenient way, as His Excellency suggests, would probably be that when the Hon'ble Dr. Rashbehary Ghose proposes to take the Bill into consideration the Hon'ble Mr. Lee-

Warner should move, by way of amendment to that motion, that the Bill should be referred back to Local Governments."

The Hon'ble MR. LEE-WARNER said:—"I shall readily adopt the course indicated by Your Lordship. My only fear was that I might at that stage be obliged, as the Hon'ble Dr. Rashbehary Ghose hinted, to move a specific amendment to the Bill itself, which without the opinions of the several Local Governments I am unable to do."

CODE OF CRIMINAL PROCEDURE, 1882, AND INDIAN PENAL CODE AMENDMENT BILL.

The Hon'ble DR. LETHBRIDGE moved that the Bill to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code be taken into consideration. He said:—

"My hon'ble friend Sir Philip Hutchins, in asking for leave to introduce this Bill, pointed out that it was necessary to strengthen the hands of the British authorities in dealing with dacoits who, having committed dacoity in Native States, were sheltered in British territory with the connivance of British subjects.

"It was proposed to effect this object by extending the meaning of the word 'offence' in certain sections of the Penal and Procedure Codes, so as to include certain acts committed outside British India, and to declare that they shall be deemed to be offences equally with similar acts committed in British India for the purpose of bringing to justice persons who are guilty of criminal acts or omissions in relation to them. It was further proposed to explain more exactly what is meant by the term 'harbouring,' and to provide, by the addition of a new section to the Indian Penal Code, for the punishment of any British subject who, knowing or having reason to believe that certain persons are about to commit dacoity or have recently committed dacoity, harbours them. The new section further provides that it is immaterial whether the dacoity is intended to be committed or has been committed within or without British India.

"The Bill prepared on these lines and introduced in August last has been carefully examined by Local Governments and by a large number of selected officers to whom it has been referred for opinion. Ample time has also been given for its full consideration by the public. I am glad to find from the replies and opinions which have been received that it has met with a favourable reception, and that the Select Committee has had placed before it many important and valuable suggestions for improving the drafting of the Bill and increasing its usefulness.

"At the last meeting of this Council I had the honour to present the Report of the Select Committee on the Bill and to lay on the table the draft Bill which the Committee now submits for the acceptance of Your Lordship's Council. It only remains for me to explain as briefly as I can the leading features of the measure as amended in Select Committee. The Bill, as it was originally drafted, was framed so as to deal only with the offences of murder and dacoity, the latter including such acts as making preparation for or attempting to commit dacoity. But the Hon'ble Member who introduced it explained that, if after consideration it was decided to retain the clause added in 1886 to section 216, it would be necessary to extend the meaning of the term 'offence' in the other sections so as to make it cover some of the more heinous offences. When the opinions of the Local Governments were received, it was found that many of the officers consulted were in favour of extending the provisions of the Bill to a larger number of the more serious offences, including such crimes as poisoning for the sake of gain, kidnapping, cattle-lifting and counterfeiting coin, etc. The Select Committee, after considering these opinions, accepted the suggestion that the provisions of the Bill should be enlarged, but, on examining the enlarged list of crimes that it was proposed to include in the Bill, it was found impossible to add to the existing list of offences already enumerated in section 44 of the Code of Criminal Procedure without amending the substantive

section itself; and this the Committee considered was outside the scope of the present measure. Let me explain this point more clearly: under section 44 of the Code of Criminal Procedure as it stands at present, every person in British India is bound to give information of the commission of, or of the intention to commit, by other persons in British India certain offences which are specified in that section. If we extend this obligation to offences committed or about to be committed out of British India, it is hardly reasonable to require that British subjects shall give information in regard to a number of offences in Native States which, if they had been committed in British India, they would not be bound to report. Although, therefore, there are many serious offences which we should have liked to have included in this measure, our power to extend the provisions of the Bill is limited to the crimes already specified in section 44 of the Procedure Code. In making our selection from the offences there enumerated, we have for obvious reasons omitted to include all the offences against the State provided for in sections 121 to 130, Indian Penal Code, and section 303, which relates to murder committed by a life-convict, and section 456, Indian Penal Code, which refers to the simplest form of lurking house-trespass and house-breaking by night committed by the ordinary thief. With these exceptions, we have incorporated in sections 1 and 2 of the present Bill, which are intended to amend sections 44 and 45 of the Code of Criminal Procedure, all the offences already enumerated in the former section. Correlative to these sections of the Procedure Code, which it is intended to amend, are sections 176, 177, 201, 202 and 203 of the Penal Code, which provide for the punishment of persons who in breach of this obligation to report either omit to give information or substitute false or misleading information, or cause evidence to disappear in order to screen the offender. In amending these sections by sections 5 and 6 of this Bill, the offences enumerated in sections 1 and 2 are, as a matter of course, repeated.

" There are two sections, 212 and 216, of the Indian Penal Code which are aimed at harbourers. In regard to section 216, which relates to the harbouring of escaped prisoners and offenders ordered to be arrested, it was found necessary in 1886 to make it penal to harbour persons who had been convicted of, or ordered to be arrested for, offences in Foreign States. Act X of 1886, by which this important clause was added to section 216, gave the word 'offence' a very wide signification, and provided for the punishment of persons who harboured those convicted of or charged with crimes which were covered by the list of offences mentioned in the law relating to extradition and the Fugitive Offenders Act. When this amendment to section 216 was made it would appear to have been overlooked that some amendment to section 212 was also necessary. In this present Bill, as originally drafted, it was proposed to cut down the clause framed in 1886 so as to include only murder and dacoities, and to have an amendment making this restricted application of the term 'offence' applicable also to section 212. This proposal has not been generally accepted, and it has been pointed out by Sir Dennis Fitzpatrick and others that there was no object to be gained by the restriction proposed in section 5 of the original Bill, nor was it necessary to make the term 'offence' here used correspond with its meaning as used in the other sections of the Bill. It has been represented that the list of crimes in respect of which it is made a penal offence to harbour a person who is known to be an offender who has escaped from custody either before or after conviction may well be a longer list than that of crimes which all classes of the community are bound under the law to report. The Select Committee accepted this view of the subject and decided to omit all reference to section 216 of the Code of Criminal Procedure in the Bill now before the Council. In respect to the further suggestion made by many of the officers consulted, that a clause similar to that passed in Act X of 1886 amending section 216 should be added to section 212, the Select Committee was asked to consider whether there was not a substantial difference between section 212, which refers to harbourers of offenders not yet arrested or ordered to be arrested, and section 216, which refers to harbourers of escaped prisoners or offenders specifically ordered to be arrested, and, if there was a substantial difference, whether it would not be well to limit the term

'offence' in the amending clause of section 212 to the more heinous offences. The Committee considered that there was a difference, and we have endeavoured to give effect to this suggestion and to the desire for uniformity by enumerating in the amending section 7 of this Bill which is to be added to section 212 only those offences which have been entered in all the other sections. In my opinion all the power that it was necessary for us to obtain to provide for the peace and welfare of the Native States on the borders of British districts has been obtained by this amendment, and we have avoided the danger of including a long list of offences which, to say the least of it, might have given rise to differences of opinion between the officers of British districts and the Durbars of Native States.

"It has been pointed out by the Punjab Government, and some of the officers consulted by it, that if it is intended to make prosecutions for harbouring more effective and to bring home the offence to the person charged with harbouring, the power now possessed by the British police under section 54 of the Code of Criminal Procedure of arresting a criminal without a warrant in certain cases should be extended to persons who are charged with the commission in Native States of cognizable and extraditable offences. This suggestion has been adopted and embodied in section 3 of the present Bill.

"In section 8 will be found redrafted the section (216A) which it is proposed to add to the Indian Penal Code for the punishment of persons harbouring dacoits and robbers who have assembled together to commit dacoity or robbery but have not yet carried out their purpose. It has been found necessary to add the crime of robbery to this section to bring it more into accordance with the rest of the provisions of this Bill.

"To make this new section correspond with existing sections 212 and 216 and to comply with what is a fixed principle of English law that the wife who harbours her husband is not in these cases a free agent, exceptions have been made in favour of the husband or wife of the offender.

"Since section 216A is a new section of the Indian Penal Code, the law requires that it shall be inserted in Schedule II of the Code of Criminal Procedure. This has been provided for in section 4 of the Bill.

"It has frequently been represented by officers who have had to administer the law that the word 'harbouring' should be more clearly defined. This the Select Committee has endeavoured to do in the proposed clause 216B."

The Motion was put and agreed to.

The Hon'ble DR. LETHBRIDGE also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

REPEALING AND AMENDING BILL.

The Hon'ble SIR ALEXANDER MILLER moved that the Bill to repeal certain obsolete enactments and to amend certain other enactments be taken into consideration. He said:—"This is, practically, a purely formal Bill, and it has not therefore been thought necessary to send it to a Select Committee.

"The Bill has been settled with the consent of the Bombay Government, and its only object is to clear the way for publishing a new edition of the Bombay Code, in order that these enactments may not have to be reproduced in that Code and re-published."

The Motion was put and agreed to.

The Hon'ble SIR ALEXANDER MILLER also moved that in Part I of the first schedule annexed to the Bill the entry relating to Bombay Regulation II of 1827 be omitted. He said:—"Practically the Regulation is obsolete, but it has been pointed out by the Bombay Government that it has been incorporated in the clause—section 56—of a later Regulation, and that therefore it would be inconvenient that it should be repealed—because it would be necessary by other legislation to provide for the matters for which section 56 now provides. For

this reason I now ask, at the request of the Bombay Government, that the entry in question should be omitted."

The Motion was put and agreed to.

The Hon'ble SIR ALEXANDER MILLER also moved that the Bill, as amended, be passed. He said:—"I may call the attention of Hon'ble Members to the fact that in the schedule of the Bill there is a column—No. 5—explaining the various proposals and the reasons why certain provisions are included in the Bill; but that is no part of the Bill itself, and therefore in passing the Bill all these remarks will disappear."

The Motion was put and agreed to.

CODE OF CRIMINAL PROCEDURE, 1882, AMENDMENT BILL.

The Hon'ble SIR ANTONY MACDONNELL moved that the Bill to amend the Code of Criminal Procedure, 1882, be referred to a Select Committee consisting of the Hon'ble Sir Alexander Miller, the Hon'ble Dr. Rashbehary Ghose, the Hon'ble Sir Griffith Evans, the Hon'ble Mr. Stevens and the Mover, with instructions to report within one month.

The Motion was put and agreed to.

The Council adjourned to Thursday, the 1st March, 1894.

CALCUTTA;
The 28th February, 1894. }

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.



SUPPLEMENT TO

The Gazette of India.

No. 9.}

CALCUTTA, SATURDAY, MARCH 3, 1894.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weather Review of India for the week ending at 8 a.m. on Saturday, February 17th, 1894.

During the week under review, although pressure has at times changed by considerable amounts, yet the general distribution has not varied very largely from the normal, except on the 14th and 15th, when readings were more uniform than is ordinarily the case. On the other days of the week pressure has decreased very steadily, from a high pressure area in the north to a low pressure area in the south. Accompanying this distribution of pressure there has occurred a fairly steady flow of air from the north towards the south, while the weather has been generally fine. Very slight disturbances have, however, been slowly translated from the west towards the east and have occasioned rain and somewhat unsettled weather in different parts of Northern and Central India. In consequence rain occurred over Baluchistan, the Punjab and the North-Western Provinces, at different times, and snow fell on the North-West Himalayas early on the morning of the 17th.

The chart of the 11th showed the normal distribution of pressure. Readings were highest in the north-west, and from this region gradually decreased to the south of the Bay where they were lowest. The winds showed anti-cyclonic motions, blowing from north-west in the Gangetic plain, from north over Bengal and the Bay and from north-east and east over the central parts of the country and the Peninsula. In Baluchistan a strongish south-easterly wind was blowing and rain was falling. Showers were also reported from Colombo and Sibsagar, but with these exceptions there was no rain over the Indian region.

On the 12th pressure was decreasing in the north-west and increasing elsewhere. Hence, although the general distribution was unchanged, the high pressure area in the north-west was less strongly marked and the distribution was to this extent abnormal. Calms prevailed in the north-west and the wind circulation was less regular. Rain was still reported from Baluchistan and had extended to the north of the Punjab, while light rain had again fallen at Sibsagar. On the 13th the barometer had recovered in the north-west, the high pressure area had been re-established, and the distribution had become normal again, except that one slight depression had appeared over Guzerat and a second over Bengal. The winds were variable over those portions of Northern India affected by the depressions. Rain continued at Quetta and in the north of the Punjab and a light shower was reported from Colombo. The chart of the 14th showed that the barometer had fallen almost everywhere. The fall had been brisk in the north and moderate in the south, hence pressure had become more uniform. The winds were variable and light. Rain had extended in the North-West and had fallen generally over Baluchistan and a large part of the Punjab; the amounts were, however, small or very small. On the morning of the 15th pressure was rising quickly in the north-west and moderate gradients were reported there, though in other parts of the country pressure remained very uniform. The winds were again rather variable in direction. Rain had fallen at Karachi as well as at the stations in the west and north of the Punjab close to the Hills. Rain had also fallen all over the North-West Himalayas. By the morning of the 16th the small depression from Guzerat had reached the Central Provinces, while that over Bengal had disappeared. The distribution was irregular, but readings were generally high in the north-west and north-east and low in the south. The winds were very variable in direction. Rain was falling over Baluchistan and at several stations in North-West India. By the morning of the 17th the depression noticed above had reached Bengal where, as well as over the Peninsula and Burma, the barometer had fallen. The barometer had on the contrary risen briskly in the north-west, where the high pressure area was again well defined. The winds blew from the normal cold weather directions. Rain was reported from the north of the Punjab and west of the North-Western Provinces, while snow and hail had fallen over the North-West Himalayas.

Temperature.—The following table shows the variations of the mean temperature from the normal on each day of the week for the different provinces of India :—

PROVINCE.	FEBRUARY 1894.							Mean variation of week.
	11th.	12th.	13th.	14th.	15th.	16th.	17th.	
Burma	+2'1	+3'4	+3'5	+1'9	+1'0	—0'1	+1'3	+1'9
Bengal and Assam	+5'0	+1'7	+2'2	+3'1	+4'4	+6'1	+7'4	+4'3
North-Western Provinces and Oudh	—0'6	+0'2	+2'1	+4'1	+8'1	+8'8	+8'0	+4'4
Punjab	+1'6	+4'4	+4'0	+5'7	+3'1	+5'3	+0'3	+3'5
Bombay	+3'6	+4'3	+4'8	+5'1	+3'2	+2'5	+1'9	+3'6
Central Provinces and Berar	+2'8	+2'5	+3'9	+4'8	+4'9	+6'8	+6'0	+4'5
Central India and Guzerat	+1'2	+4'5	+6'5	+6'5	+7'6	+6'4	+3'6	+5'2
Sind and Rajputana	+0'5	+3'2	+6'1	+5'9	+6'4	+0'9	—1'3	+3'2
Madrás	+0'6	+0'3	+0'6	—0'7	—1'4	—1'7	—2'6	—0'7
MEAN FOR WHOLE OF INDIA .	+1'9	+2'7	+3'7	+4'0	+4'1	+3'9	+2'7	+3'3

The above shows that the past week has been one of generally excessive heat. On each day of the week the mean temperature of the whole of India was above the normal, the abnormal excess ranging from $1^{\circ}9$ on the 11th to $4^{\circ}1$ on the 15th. All the provincial divisions except Madras showed an excess of temperature, the greatest variation from the normal being $+5^{\circ}2$ in Central India and Guzerat. In Burma, Sind and Rajputana and the North-Western Provinces on one day of the week, and in Madras on four days of the week, the mean temperature was below the normal, but with these few exceptions the above table shows that excessive heat prevailed uninterruptedly.

Rain.—The concluding table shows that during the week rain has been practically confined to the Punjab, Sind, the North-Western Provinces and Central India, though light local showers have fallen also in Central Burma, Assam (Bhramaputra) and Bihar. In all other parts of India there has been no rain during the week. Of the eighteen divisions which received rain there are eight in which the average actual rainfall of the division amounted to less than one-tenth of an inch, six more in which the fall was less than half an inch, while in the remaining four the rainfall was over half an inch. The heaviest average falls reported were 2.01 inches in the Hill districts of the Punjab, 0.94 inch in the north-west of the Punjab, and 0.63 inch in the submontane division of the Punjab.

The third column of the table shows a trifling excess of rain in Central Burma, Central India (West) and in the west of the North-Western Provinces and a moderate excess over the Punjab and Sind.

The concluding columns of the table show that from the 31st of December 1893 to the 17th February 1894 the total rainfall of the period has been excessive over the North-Western Provinces, the Punjab, Rajputana, Sind and several divisions of the Peninsula, while it has been defective in all other parts of India. The greatest absolute excess is shown over the Hill districts of the Punjab where the average normal rainfall for the period is 5.28 inches and the average actual rainfall has been 13.80 inches, but compared with the normal the greatest rainfall has been in parts of the Peninsula.

The only heavy amounts reported fell in North-West India. The sudder station of Bulandshahr received 3.39 inches in one fall on the 17th; Sharakpur (Lahore) received a total of 1.64 inch, the fall apparently occurring, on the last two days of the week; the sudder station of Kangra received 3.49 inches, of which 3.15 inches fell on the 17th; Murree received 2.25 inches and Abbottabad 1.91 inch.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 17TH FEBRUARY 1894.			RAINFALL DATA FROM 31ST DECEMBER TO 17TH FEBRUARY 1894.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, 31st De- cember to 17th February.	Excess or defect of (seasonal) rainfall expressed as a per- centage
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0	0	0	0	0'07	—100
	Lower Burma	0	0	0	0	0'28	—100
	Central ditto	0'09	0'06	+0'03	0'09	0'20	—55
	Upper ditto	0	?	?	0	?	?
	Arakan	0	0	0	0	0'12	—100
BENGAL AND ASSAM	Eastern Bengal	0	0'42	—0'42	0	1'40	—100
	Assam (Surma)	0	0'64	—0'64	0	1'95	—100
	Ditto (Brahmaputra)	0'06	0'37	—0'31	0'54	1'78	—70
	Deltaic Bengal	0	0'36	—0'36	0	1'39	—100
	Central ditto	0	0'36	—0'36	0	1'10	—100
	North ditto	0	0'22	—0'22	0'21	0'96	—78
	Orissa	0	0'30	—0'30	0'01	1'01	—100
	Chota Nagpur	0	0'23	—0'23	0'01	1'33	—99
	Bihar (South)	0'04	0'16	—0'12	0'68	1'03	—34
	Ditto (North)	0	0'21	—0'21	0'41	1'03	—60
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East). . . .	0	0'09	—0'09	1'43	0'95	+51
	North-Western Provinces (Submontane) (a). . . .	0'04	0'11	—0'07	1'64	0'88	+86
	Oudh (South)	0'04	0'10	—0'06	2'43	0'95	+156
	Ditto (North)	0'14	0'15	—0'01	2'07	1'11	+86
	North-Western Provinces (Central). . . .	0'06	0'07	—0'01	2'07	0'74	+176
	North-Western Provinces (West). . . .	0'55	0'12	+0'43	2'50	0'85	+194
	North-Western Provinces (Submontane) (b). . . .	0'26	0'44	—0'18	3'80	2'54	+50
PUNJAB	Punjab (South)	0'37	0'13	+0'24	2'94	0'88	+234
	Ditto (Central)	0'34	0'13	+0'21	3'32	1'02	+226
	Ditto (Submontane)	0'63	0'34	+0'29	5'44	2'37	+130
	Ditto (Hill Districts)	2'01	0'70	+1'31	13'80	5'28	+161
	Ditto (North-West)	0'94	0'36	+0'58	7'14	2'68	+167
	Ditto (West)	0'27	0'11	+0'16	1'43	0'84	+70
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0	0'06	—0'06	0'40	0'45	—11
	Madras (South Central)	0	0'03	—0'03	1'13	0'34	+233
	Coorg	0	0'01	—0'01	0	0'34	—100
	Mysore	0	0	0	0'07	0'08	—13
	Konkan	0	0	0	0'02	0'09	—78
	Bombay-Deccan	0	0	0	0'34	0'06	+467
	Hyderabad (North) . . . .	...	...	...	...	...	...
	Khandesh	0	0'02	—0'02	0'54	0'13	+315
CENTRAL PROVIN- CES AND BERAR.	Berar	0	0'06	—0'06	0'24	0'52	—54
	Central Provinces (West). . . .	0	0'02	—0'02	0'25	0'61	—59
	Ditto ditto (Central)	0	0'06	—0'06	0'75	0'77	—3
	Ditto ditto (East)	0	0'10	—0'10	0'03	0'75	—96
BOMBAY (NORTH)	Guzerat	0	0	0	0'02	0'07	—71
	Kathiawar	0	0'03	—0'03	0'01	0'10	—90
	Sind	0'39	0'02	+0'37	2'15	0'60	+258
RAJPUTANA AND CENTRAL INDIA.	Central India (East). . . .	0'01	0'05	—0'04	0'61	0'50	+22
	Rajputana (East), Central India (West). . . .	0'03	0'01	+0'02	0'85	0'26	+227
	Rajputana (West)	0	0'01	—0'01	0'70	0'32	+119
MADRAS	East Coast (North)	0	0'16	—0'16	0'18	0'41	—56
	Ditto (ditto) (a)	0	0'07	—0'07	0'15	0'15	0
	Hyderabad (South)	0	0'02	—0'02	0'06	0'24	—75
	Madras (Central)	0	0	0	0'18	0'06	+200
	East Coast (Central) Ditto (South)	0	0'03	—0'03	0'68	0'47	+45
	Madras (South)	0	0'03	—0'03	1'66	0'80	+108
	Madras (South)	0	0'09	—0'09	0'81	0'99	—18

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

Simla, the 22nd February 1894.

E. C. BUCK,

Secretary to the Government of India.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 24th February.*—Showers in parts of Ganjam and at Trivendrum; no rain elsewhere. Sowings of summer crops being made but agricultural operations limited generally to harvesting and watering. Standing crops generally good. Harvest still yields average outturn. Fodder sufficient, and condition of cattle generally good. Prices generally easier except in parts of the Deccan and Circars, where they are slightly dearer.

Bombay.—*For week ending 28th February.*—Rain in parts of Sind, damaging crops in one district. Standing crops damaged by frost, rust or blight in parts of five districts; prospects otherwise good. Reaping of early or late crops progressing in fourteen districts. Lands being prepared for next season in four districts. Cotton-picking continues in five districts. Fodder sufficient except in one district, and agricultural stock good. Prices steady except in two districts.

Bengal.—*For week ending 24th February.*—There has been during the week fairly general rain over the greater part of the Province, except Orissa. The rain has benefited the spring crops which are maturing, and has facilitated the transplanting of the spring rice seedlings. The ploughing of land for autumn rice and jute in North Bengal is well forward. The collection of opium has begun with promising results. The manufacture of molasses from sugarcane is in progress. Mustard, peas, potatoes, and tobacco are being harvested. The price of common rice is steady. Cattle are generally in good condition, and there is plenty of fodder and water in all districts except in part of Jessore and Mymensingh. The number of persons in receipt of gratuitous relief in the MADARIPUR SUB-DIVISION of FARIDPUR were:—10 men, 41 women, and 19 children, total 70 against 31 in the previous week.

North-Western Provinces and Oudh.—*For week ending 28th February.*—Weather occasionally cloudy with light rain in some places. Damage to crops by rust is reported from Banda and Jhansi, and slight damage by hail from Sitapur and Bareilly. Prospects are favourable. Harvesting has commenced in places, and opium cultivation is in progress. Sugarcane-pressing continues. Markets are well-supplied. Prices stationary.

Punjab.—*For week ending 28th February.*—Rain has fallen in six districts. Irrigation of spring crops and cultivation of extra spring crops in progress. Land is being prepared for autumn crops in some districts. Condition and prospects of standing crops are generally reported good, but fine weather is now required. The spring crop is said to have been damaged by field rats in parts of Lahore. Condition of cattle is generally reported good, and fodder is sufficient throughout the Province. The poppy crop is said to be in good condition. Prices falling in three districts; stationary elsewhere.

Central Provinces.—*For week ending 28th February.*—Storms have occurred in the Southern and Eastern districts with hail in places. Wheat-harvesting begun in the Northern and progressing rapidly in the Southern districts. Prospects bad in Saugor and Damoh where prices are rising, fair in Hoshangabad, Betul, and Chhattisgarh; indifferent elsewhere.

Burma.—*For week ending 24th February.*—Slight showers of rain have fallen in Amherst, Shwegyin, and Ye-u. In Lower Burma harvesting of the main paddy crop continues in a few districts, and is completed elsewhere. In Upper Burma the monsoon crops have been harvested, and dry-weather operations are progressing satisfactorily. Standing crops with few exceptions look well. The price of paddy has fallen in Myaungmya and risen in Magwe. Fodder and water-supply sufficient. Prices are below normal except in Arakan and Tavoy.

Assam.—*For week ending 27th February.*—Weather rainy. Early rice-ploughing and sugarcane-pressing progressing. Mustard-gathering continues. Condition of cattle good. Fodder and water sufficient.

Mysore and Coorg.—*For week ending 28th February.*—**MYSORE :** Crops and prospects good. *Ragi* (*Eleusine coracana*) harvested in the Bangalore district. Rice sown in parts of the Bangalore, Tumkur, and Hassan districts, and harvested in parts of the Mysore and Tumkur districts. Prices slightly fallen in two districts.

COORG : Threshing of rice and coffee-picking almost completed. Forage deficient in some-places, but water sufficient. Slight rise in prices in parts.

Berar and Hyderabad.—*For week ending 28th February.*—**BERAR :** Weather getting warm. Crops generally in favourable condition. Cutting of gram and linseed in progress in the Basim and Pusad talukas. Cotton-picking and harvesting of *jowari* (*Sorghum vulgare*) completed in the Amraoti district. Preparation of land for ensuing crops commenced in Buldana. Weeding operations concluded in Akola. Fodder and water sufficient. Cattle healthy. No material change in prices.

HYDERABAD : No rain during the week. Harvesting of hot-weather crops continues. Cutting of spring crops commenced. Prices steady.

Central India.—*For week ending 28th February.*—No rain during the week. Agricultural operations completed in Goona, and in progress in other Agencies. Condition of standing crops indifferent in Bundelkhand and parts of Gwalior, but fairly good in other Agencies. The outturn will probably be below average in Bundelkhand and parts of Gwalior. Pasturage good except in parts of Gwalior. Opium in fairly good condition. Prices of food-grains rising in parts of Gwalior and Bundelkhand ; steady elsewhere.

Rajputana.—*For week ending 28th February.*—Slight rain in Bikanir. Agricultural operations, standing crops, and cattle generally satisfactory. Prospects generally good. Two-thirds of the wheat crop has been lost in Karawli, and a fourth of the crop has been damaged by insects in Dholepore. Pasturage or fodder sufficient. Prices falling in three States, rising in two others, and steady elsewhere.

Kashmir.—*For week ending 27th February.*—Weather fine. Spring crops flourishing. Oil-seeds sowings re-commenced. Prices falling.

Jammu.—*For week ending 22nd February.*—No rain. Crops in fair condition. Prices stationary.

Nepal.—*For week ending 24th February.*—Weather unsettled and cloudy with occasional showers. Prospects good.

E. D. MACLAGAN,
Under-Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

No. 266 F.

Calcutta, the 21st February, 1894.

Circular No. 7 F.

Extract from the Proceedings of the Government of India, in the Department of Revenue and Agriculture (Forests),—dated Calcutta, the 21st February, 1894.

READ the following despatch from Her Majesty's Secretary of State, forwarding copies of the Regulations for 1894 of the Forest Service Branch in Cooper's Hill College:—

No. 166 (Revenue), dated London, the 28th December, 1893.

From—THE RIGHT HONOURABLE THE EARL OF KIMBERLEY, K.G.,

Her Majesty's Secretary of State for India,

To—His Excellency the Most Honourable the Governor-General of India in Council.

I forward herewith, for the information of Your Excellency's Government, 10 copies of the Regulations for admission to the Forest Service Branch at Cooper's Hill College for 1894.

**Regulations for the Forest Service Branch of the Royal Indian Engineering College,
Cooper's Hill, for 1894.**

[Post Town, Staines. Railway Station, Egham. Telegraph Station, Englefield Green.]

STAFF OF THE COLLEGE.*

President, General Sir ALEXANDER TAYLOR, G.C.B., R.E.
Secretary, Lieutenant-Colonel W. J. BOYES.
Bursar, J. P. PASCO, Esq., R.N., Retired.
Chaplain, Rev. C. CROSLEGH, D.D.

Engineering Branch.

Assistant Professor of Engineering, A. H. HEATH, Esq., Assoc. Mem. Inst. C.E.
Professor of Surveying, Major-General E. H. COURTNEY, R.E.
Instructor in Geometrical Drawing, ARTHUR HICKS, Esq.
Lecturer in Accounts, J. C. HURST, Esq.
Instructor in Freehand Drawing, RUSSELL DOWSON, Esq.

Mathematical Branch.

Professor of Applied Mathematics, G. M. MINCHIN, Esq., M.A.
Professor of Pure Mathematics, A. LODGE, Esq., M.A., Fareday Fellow of St. John's College, Oxon.

Natural Science Branch.

Professor of Chemistry, HERBERT MCLEOD, Esq., F.R.S.
Professor of Physics, W. N. STOCKER, Esq., M.A., Fellow of Brasenose College, Oxon.
Lecturer in Geology and Mineralogy, Professor H. G. SEELEY, F.R.S.

Forestry Branch.

Principal Professor of Forestry, W. SCHLICH, Esq., Ph.D., C.I.E., late Inspector-General of Forests to the Government of India.
Assistant Professor of Forestry, W. R. FISHER, Esq., B.A., late Conservator of Forests, Northern India.
Professor of Botany, H. MARSHALL WARD, Esq., M.A., S.D., F.R.S., F.L.S., Fellow of Christ's College, Cambridge.
Lecturer on Entomology, W. F. H. BLANDFORD, Esq., M.A., Fellow of Christ's College, Cambridge.
Lecturer on Chemistry of Soils and Vegetation, A. H. CHURCH, Esq., M.A., F.R.S.
Instructor in German, T. H. DITTEL, Esq.
Lecturer on Forest Law, E. H. BADEN-POWELL, Esq., C.I.E., late of the Indian Civil Service.
Director of Practical Study in Forestry on the Continent, SIR DIETRICH BRANDIS, K.C.I.E., Ph.D., F.R.S., late Inspector-General of Forests to the Government of India.†

* The staff of the College is only given in so far as it concerns the Forest Branch.

† Sir D. Brandis is not on the staff of the College.

[The arrangements hereinafter described are subject to revision under the orders of the Secretary of State for India.]

1. The Royal Indian Engineering College is primarily maintained, under the orders of the Secretary of State for India in Council, for the education of candidates for the service of Government in the India Public Works, Telegraph, and Forest Departments; but it is open, to the extent of the accommodation available, to all persons desirous of following the course of study pursued in it.

India Forest Department Appointments.

2. The Examination usually takes place in June of each year.

3. The number of candidates to be selected annually varies according to the requirements of the Forest Service in India; the figures as regards each particular year will be advertised from time to time. *In 1894 there will be six* appointments offered for competition.*

4. Candidates for the Indian Forest Department are selected under the following arrangements:—

(a) An applicant must be a natural-born British subject, and must be above 17 and under 20 years of age on the 1st June of the year in which he competes for an appointment. He must be unmarried, and if he marries before reaching India he will forfeit his appointment.

(b) An applicant must send † to the Revenue Department of the India Office, on or before the 1st day of May of the year in which he proposes to compete,—

(1) His name and parentage, a certificate or other satisfactory evidence of the date of his birth, and the written consent of parent or guardian that his name should be recorded as a candidate.

(2) A statement of the places of education at which he may have been, accompanied by testimonials of good conduct, during the last four years.

(c) Applicants will have to appear before a Medical Board ‡ at the India Office, particular stress being laid upon good vision and hearing. A physical test will also be imposed, so as to ensure the selection of persons of active habits and powers of endurance.

(d) The applicants who have successfully passed the medical examination and the physical test will be required to undergo an examination before the Civil Service Commissioners § in the following subjects || (Classes I to III), marks being assigned as follows:—

Marks.

CLASS I.—OBLIGATORY SUBJECTS.¶

1. Mathematics (lower), <i>vis.</i> , Algebra up to and including the Binomial Theorem; the theory and the use of logarithms; Euclid, Books I to IV and VI.; Plane Trigonometry up to and including the solution of Triangles and Mensuration	2,500	} In each of these subjects a candidate must obtain not less than one-third of full marks in order to qualify.
2. English composition	1,000	
3. German (400 for colloquial)	2,000	

* Probably the number of appointments will not exceed six annually, for some years to come.

† There is no form of application; the documents specified in clauses (1) and (2) should be enclosed in a covering letter addressed to the Secretary, Revenue Department, India Office, London.

‡ With a view to prevent parents and guardians from incurring the inconvenience and expense of preparing candidates who may be physically unfit for the Forest Service, it is suggested that, before any such preparation is begun, candidates be submitted to examination by the medical adviser of the family, or any other qualified medical practitioner, with regard to the following points:—

1. A weak constitution.
2. Defective vision.

3. Impaired hearing.
4. The existence of any congenital defect.

It is to be understood that this private examination is merely suggested to lessen the chances of disappointment, and that it is by no means intended to take the place of, or to influence in any way, the official examination.

On the subject of the standard of eyesight required for the Indian services, a pamphlet has been published, under the authority of the Secretary of State in Council, by Messrs. Churchill and Sons, 11, New Burlington Street.

§ A fee of 4*l.* is required, which can be paid by means of a stamp of that amount. Instructions on this point will be issued to candidates the day before the examination.

|| Reprints of the papers set at previous examinations, together with tables of the marks assigned to the candidates, are published by the Civil Service Commissioners, and can be obtained through any bookseller. The price of each reprint is one shilling.

¶ Attention is invited to the appended Syllabus, giving further details regarding the extent and character of the examination.

CLASS II.—OPTIONAL SUBJECTS.*

	Marks.	
4. Mathematics (higher), including Analytical Geometry, Conic Sections, Statics, and Dynamics	2,000	} A candidate may take any two, but not more than two, of the optional subjects. Under "Optional Subjects" Nos. 9, 10, 11 and 12, the examination will be partly practical.
5. French (400 for colloquial)	2,000	
6. Latin	2,000	
7. Greek	2,000	
8. English History. There will be set : one general paper ; one paper limited to a fixed period, which will be from the year 1727 to the year 1788 for the examination of 1894	2,000	
9. Botany, <i>viz.</i> , the elementary parts of vegetable morphology, histology, and physiology, and the principles of a natural system of classification as illustrated by the more important British natural orders. Candidates will be required to describe plants in technical language. Questions will not be set on vegetable palæontology or on the geographical distribution of plants	2,000	
10. Chemistry, <i>viz.</i> , the elements of Inorganic Chemistry	2,000	
11. Physics. Elementary properties of Electricity, Magnetism, Heat, Light, and Sound	2,000	
12. Physical Geography and Geology, chiefly economic ; including the recognition of the more familiar minerals and rocks, and their properties and uses	2,000	

CLASS III.—ADDITIONAL SUBJECTS.

13. Freehand Drawing	500	} Either or both of these subjects may be taken in addition to the obligatory and the two optional subjects.
14. Geometrical Drawing	300	

(e) From the competitors who attain the above-mentioned minima of marks in obligatory subjects, and satisfy the requisite conditions in other respects, the Secretary of State will select candidates, in order of merit, as probationers to enter the College, where they will be further trained for the Forest Service of India.

(f) If the full number of competent probationers required in any year cannot be obtained from the persons so examined, the Secretary of State reserves a discretion to fill up the deficiency by selecting any other person or persons who may satisfy the authorities of the College that he or they are properly qualified to become probationers for the Forest Service.

5. The course of study for candidates for the India Forest Service extends over about three years, divided into nine terms. During eight terms the candidates will prosecute their studies mainly at the College, and during one term (the sixth), which may last for four or five months, they will visit, under suitable supervision, such Continental forests as may be selected for the purpose. Excursions will also be made for purposes of instruction, both during term time and during part of the vacations. The cost of all such tours or excursions is borne by the Secretary of State (see paragraph 9).

6. Each annual session begins in September, and is divided into three terms, with vacations of about four weeks at Christmas, two weeks at Easter, and eight weeks in the summer, except at the end of the visit to the Continent when the vacation will be shorter.

7. A charge of 61*l.* is made for each term except the sixth ; for that term the charge is 90*l.* for each student, the duration of the term being longer and the cost of students in the Continental forests being higher than for any other term : the amounts must be paid terminally in advance to the Bank of England. Receivable orders, with full directions as to the mode of payment, will be forwarded from the India Office to the parents or guardians shortly before the fees fall due. A student will not be allowed to come into residence until his fee has been paid.

8. A deposit of 5*l.* is required to be paid by each student on admission to the College, as caution money, to cover charges incurred by him for damage to books, instruments, etc., or any College bills outstanding on leaving the College. Any balance over and above such charges will be repaid. This deposit is to be paid with the fee for the first term, making the total payment on that occasion 66*l.*

9. The foregoing payments cover all charges for tuition, board according to the College tariff, lodging, with washing up to a cost of 2*s.* a week, and ordinary medical attendance while in residence at the College. When students are on tour and during the course of practical instruction, whether in Great Britain or on the Continent, the Secretary of State will defray the expenses of (1) board, lodging, and washing (the maximum expenditure on such account being 10*s.* per diem), (2) travelling expenses, and (3) fees to local Forest officers, etc.

Students are required to provide their own class books and drawing instruments. Drawing paper, drawing boards, and surveying instruments are provided by the College.

* Attention is invited to the appended Syllabus, giving further details regarding the extent and character of the examination.

10. The prescribed course of study at present comprises the following subjects: —

I.—Auxiliary Subjects..

- | | |
|-------------------------|-----------------------------|
| 1. Geometrical Drawing. | 8. Physics. |
| 2. Freehand Drawing. | 9. Chemistry. |
| 3. Surveying. | 10. Geology and Mineralogy. |
| 4. Forest Engineering. | 11. Entomology. |
| 5. Accounts. | 12. Botany. |
| 6. German. | 13. Drill and Gymnastics. |
| 7. Mechanics. | |

II.—Forestry, Theoretical and practical, in all its branches.

11. Every student is required to conform to the College rules, to exhibit due diligence in his studies throughout the course, and to give evidence of satisfactory progress in such manner as may be required, failing which, or in the event of serious misconduct, he will be liable to be removed from the College, or to be sent back from the forest tour, which may entail the loss of his appointment.

12. During the course of study, the proficiency of the students will be tested by periodical examinations, and on the termination of their studies there will be a final examination. Each student may also, at the discretion of the Secretary of State for India, be required to appear before the Medical Board at the expiration of the first year of residence at the College, and should the result be unsatisfactory he cannot claim to be allowed to complete the course.

13. The subjects enumerated in paragraph 10 are grouped in certain main branches of study,* and a fixed minimum of qualification is required in each branch and in the subjects taught during the forest tours, as well as a certain minimum for all branches taken together. Students who obtain these minima will receive the College diploma in forestry.

14. Candidates who have obtained this diploma and are found to be of sound constitution, and free from physical defects which would render them unsuitable for employment in the Forest Department (the final decision on which points will rest with the Secretary of State for India), will be appointed Assistant Conservators in the Forest Department of India in the order of their standing at the end of the final examination. They will be allowed before leaving the College to state their preference in respect to the Provinces to which they desire to be allotted; but the distribution will be made at the discretion of the Secretary of State for India, after consulting the President of the College and the Principal Professor of Forestry, to the several Provinces according to the needs of the public service. The distribution will be made on the understanding that officers are at all times liable to be transferred from one province to another at the pleasure of the Government of India.

15. Within a month of his nomination as Assistant Conservator, each nominee must sign articles of agreement describing the terms and conditions of his appointment; he must embark for India when required to do so by the Secretary of State, and will be provided with a free passage. Failure to embark at the stated time will, in the absence of satisfactory explanation, lead to forfeiture of appointment.

16. The pay of an Assistant Conservator of Forests will begin from the date of arrival in India. Probationers who acquit themselves creditably during their course at Cooper's Hill College will begin on a salary of Rs 350 a month. It will, however, rest with the President of the College, in consultation with the Principal Professor of Forestry, to decide whether any of the probationers, though they have obtained the College diploma in Forestry, have failed to deserve that rate of initial salary. Such probationers, if any, will begin on a salary of Rs 250 a month; and this difference of salary will continue until the first departmental examination is passed in India.

17. Promotion, leave, and pension will be regulated by the rules of the service for the time being. The more favourable pension rules have recently been extended to Forest officers appointed from England, who are thus placed on an equality with Public Works officers appointed from Cooper's Hill College. Any Forest officer, who has rendered not less than three years' approved service at head of his department, has also been made eligible for an extra pension of Rs 1,000 per annum. A copy of the Regulations relative to these matters can be seen on application either at the Library or the Record Department of the India Office; the principal rules, however, are contained in the Abstract of the Civil Service Regulations, as given in the "India Office List," or the "India List," published respectively by Messrs. Harrison and Sons, 59, Pall Mall, and Messrs. W. H. Allen and Co., 13, Waterloo Place, S. W., either of which can be procured through any bookseller.

* For details see Royal Indian Engineering College Calendar.

18. Every candidate, before proceeding to India, will be required to furnish to the President of the College satisfactory evidence of his competency in riding.

GENERAL RULES.

19. Chemical, physical, and botanical laboratories, a forestry museum, a forest nursery, a library, and gymnasium are attached to the College. Means are also provided for the practice of photography. Students making use of the laboratories are supplied with the needful apparatus.

20. The responsibility for the discipline and management of the College and for the superintendence of the studies is vested in the President, under the control of the Secretary of State for India.

21. The students are distributed in divisions, under personal charge of one of the Professors or Instructors selected by the President; such tutor being responsible for exercising the proper degree of personal supervision over each student in his division, and for conducting necessary correspondence with the student's parents or guardians.

22. Each student residing in the College is provided with a separate room, and with fuel and light, also with the necessary attendance. Furniture and bedding are supplied by the College, but students are required to provide their own towels and bed linen. Meals are taken in hall. Wine and beer are not included in the ordinary fare, but can be obtained from the College cellar at fixed prices.

23. A chapel is attached to the College, which the students residing in the College are expected to attend, unless specially exempted.

24. Every student will be required to go through a course of gymnastics and also of military exercises, including the use of the rifle.

25. Students are required to wear academical dress, under such regulations as may be prescribed from time to time.

Students not nominated for the Indian Forest Service, but desirous of obtaining a Diploma in Forestry from Cooper's Hill College.

26. Students not nominated for the Indian Forest Service may be received into the College, as far as the available accommodation permits. Such students may pass through the course of instruction prescribed for the nominees of the Indian Forest Service, as detailed above, or they may be permitted to participate in the instruction given in certain subjects only. On attaining the prescribed minima of marks in the several branches of study and in totals as laid down above, they will receive, as the case may require, either the College diploma in Forestry or special certificates showing in what subjects they have followed the instruction, and with what result.

27. Candidates who desire to be admitted under paragraph 26 may submit the necessary application at any time, but not later than the 15th day of June of the year named for admission, except with the special permission of the President. The application must be made on the prescribed forms, which can be obtained from the Secretary of the College.

28. Candidates whose applications are found satisfactory as to character and in other respects will be required to undergo an examination, to be held at the College, about the last week in June of the year for admission. The object of the examination will be to ascertain whether the candidate is qualified to follow the course of instruction with advantage (or certain parts of it, as the case may be). Candidates who do not come up to the required standard will not be admitted to the College.

The President may dispense with the whole or any portion of this examination in the case of a candidate who produces an University diploma, or other similar certificate granted by a recognized examining body.

29. Candidates admitted to the College under paragraph 26, who propose to pass through the full prescribed course of study, will be required to pay the same fees in every respect as those paid by the nominees for the Indian Forest Service. Candidates who do not become resident, and are admitted only to certain subjects of study, will be required to pay the fees which may be fixed in each special case in consideration of the extent of their studies. The candidates of both classes will be required to abide by the general rules of the College.

FOREST EXAMINATION.

SYLLABUS

Showing the extent and character of the Forest Examination.

In a letter addressed to the Civil Service Commissioners on the subject of the examinations for admission into the Royal Military Academy, Woolwich, and the Royal

Military College, Sandhurst, the Director General of Military Education observes :—" The main object to be borne in mind with reference to the Entrance Examination is to secure a youth who has had a thoroughly well-grounded liberal education as an English gentleman. Any curriculum which renders those who are unsuccessful unfit for other professions is greatly to be deprecated." The Regulations for the Forest Examination, which follow the lines of the Sandhurst Examination, are intended to provide a test that the candidates have received such an education as is indicated in these words. By these Regulations certain of the subjects specified are prescribed as obligatory for all competitors, while, in the choice of the subjects described as optional, allowance is made for varieties of taste and inclination in each candidate. In view of the influence which the Regulations must necessarily exercise on the education of candidates for admission to the public service, the Civil Service Commissioners deem it expedient to specify, with more fulness than in the Regulations themselves, the character of the examination which the candidates will be called upon to undergo.

CLASS I.

(OBLIGATORY SUBJECTS.)

Mathematics.—The extent of the examination will be as defined in the Regulations.

English Composition.—An Essay to be written on one of several subjects specified by the Civil Service Commissioners on their Examination Paper.

German.—There will be translations of unseen passages from German into English, and from English into German; the knowledge of pronunciation will be tested by dictation and the *vivâ voce* examination. The passages for translation will be taken mainly from standard authors (Schiller, Lessing, Alexander v. Humboldt, Ranke, etc.); and a few simple questions may be asked on the passages set, as to the structure and character of the language, and allusions of obvious and general interest.

CLASS II.

(OPTIONAL SUBJECTS.)

Higher Mathematics.—The extent of the examination will be as defined in the Regulations.

Latin.—Passages will be set for translation into English selected from the authors usually read in schools. Passages from English authors will be given for translation into Latin prose and verse, but candidates will be allowed, in the place of verse composition, to answer questions of a simple character, which will test whether they possess a fundamental knowledge of the grammar of the language, and such an elementary acquaintance with Roman History as is required for the intelligent study of the books they have read.

Greek.—Passages will be set for translation into English from the authors usually read in schools, and in other respects the examination will proceed on the same lines as in Latin.

French.—The passages for translation will be taken from standard authors (Corneille, Madame de Sévigné, Guizot, Taine, etc.), and in other respects the examination will proceed on the same lines as in German.

English History.—The General Paper in this subject will test whether the candidates are accurately acquainted with the facts of English History, and also possess an intelligent knowledge of the meaning of the facts. The paper on the fixed period will, of course, require from the candidates more minute knowledge than the General Paper.

Botany, Chemistry, Physics, Physical Geography, and Geology.—The standard of examination in these subjects will be such as may be reasonably expected from the education given at schools possessing appliances for practical instruction, such as a laboratory, etc. A considerable portion of the marks will be allotted for the proficiency shown in the practical part of the examination.

GENERAL.

Handwriting.—In estimating the papers of candidates, a limited number of marks, namely, 100 out of the maximum allotted to each subject, is assigned for handwriting.

Bengal.
North-Western Prov-
inces and Oudh.
Punjab.
Central Provinces.
Burma.

Assam.
Coorg.
Ajmere.
Andamans.
Hyderabad.

ORDER.—Ordered that a copy be forward-
ed, for information, to the Governments of
Madras and Bombay, the Local Governments
and Administrations noted in the margin, the
Inspector-General of Forests, and the Comptroller and Auditor General.

Ordered, also, that a copy be forwarded to the Foreign Department for
communication to the Agent to the Governor General in Baluchistan; and that
these papers be published in the Supplement to the *Gazette of India*.

[True Extract.]

E. D. MACLAGAN,

Under-Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 18TH FEBRUARY 1893, AND FROM 1ST JANUARY TO 17TH FEBRUARY 1894.

N.B.—As regards the figures in column Total Receipts from 1st January 1894, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week during the 1st-half of 1893.	WEEK ENDING 18TH FEBRUARY 1893.				WEEK ENDING 17TH FEBRUARY 1894.				Earnings from 1st January to 18th February 1893.	Earnings from 1st January to 17th February 1894.	Increases during the 1st-half of 1894.	Decreases during the 1st-half of 1894.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			Total.	Per mile open per week.		Total.	Per mile open per week.						
State lines worked by companies.	R	Miles.	R	R	Miles.	R	R	R	R	R	R	R	
Standard gauge—													
East Indian	619	1,634	10,27,083	629	1,634	11,36,738	696	70,34,604	79,26,910	8,92,306	...		
Bengal-Nagpur	180	803	1,75,030	204	862	1,60,583	186	10,45,303	10,47,224	1,921	...		
Indian Midland	145	752	1,28,396	171	752	1,17,249	156	8,01,132	8,40,498	39,366	...		
Bezwada Extension	96	21	2,199	105	21	1,183	56	15,810	9,273	...	6,537		
Metre gauge—													
Rajputana-Malwa (a)	296	1,699	5,28,729	311	1,699	5,58,110	328	34,93,300	35,78,770	85,470	...		
South Indian	157	1,043	1,54,014	148	1,043	1,33,740	128	10,56,858	8,45,525	...	2,11,333		
Southern Mahratta (b)	109	1,107	1,12,059	101	1,104	1,19,275	102	7,31,125	7,20,506	...	10,619		
Bengal and North-Western (c)	162	756	1,22,408	162	756	1,29,870	172	7,89,034	7,74,320	...	14,714		
Rohilkund and Kumaon (Lucknow-Bareilly section)	74	214	17,978	84	223	18,439	83	1,10,200	1,30,875	20,675	...		
Pálanpur-Deesa . . . . .	...	...	...	...	16	910	57	...	6,040	6,040	...
TOTAL	272	8,089	22,68,496	280	8,170	23,76,097	291	1,50,77,366	1,58,79,941	8,02,575	...		
State lines worked by the State.													
Standard gauge—													
North Western (state) (d)	229	2,509	5,00,173	199	2,509	5,79,467	231	35,92,827	40,75,725	4,82,898	...		
Oudh and Rohilkhand (state)	272	692	1,79,191	259	740	2,15,785	292	12,15,532	13,19,438	1,03,906	...		
Eastern Bengal (state) (including metre and 2' 6" gauges)	250	777	1,80,977	233	813	2,30,690	284	14,05,293	17,95,010	3,89,717	...		
Bengal Central (e)	120	125	15,090	126	125	13,890	111	1,08,155	1,03,160	...	4,995		
East Coast (state)	55	...	...	...	260	18,687	70	...	1,24,027	1,24,027	...
Metre gauge—													
Burma (state)	224	715	2,20,964	309	730	1,86,212	255	12,79,597	10,45,286	...	2,34,311		
Special gauges—													
Jorhat (state provincial)	46	28	1,093	39	28	1,106	40	7,069	7,175	106	...		
Cherra-Companyganj (state provincial)	53	8	462	58	8	507	63	3,409	3,200	...	209		
TOTAL	231	4,854	10,98,550	226	5,219	12,46,344	239	76,11,882	84,73,021	8,61,139	...		
Lines worked by guaranteed companies.													
Standard gauge—													
Great Indian Peninsula (f)	610	1,490	9,25,680	621	1,490	10,33,780	694	60,96,980	66,70,440	5,73,460	...		
Bombay, Baroda and Central India	705	401	2,80,261	608	461	3,19,000	692	20,10,801	20,59,000	48,199	...		
Madras	242	840	2,13,419	254	840	1,94,203	231	14,10,744	12,56,286	...	1,54,458		
TOTAL	525	2,791	14,19,360	509	2,791	15,46,983	554	95,18,525	99,85,726	4,67,201	...		
TOTAL (GUARANTEED AND STATE)	304	15,734	47,86,406	304	16,180	51,69,424	319	3,22,07,773	3,43,38,688	21,30,915	...		
Assisted companies.													
Standard gauge—													
Delhi-Umballa-Kalka	140	161	19,682	122	161	23,618	147	1,38,777	1,48,935	10,158	...		
Tarkessur	277	22	8,562	389	22	6,031	274	43,354	41,572	...	1,782		
Metre gauge—													
Rohilkund and Kumaon (Company's section)	122	67	3,928	59	67	9,634	144	29,488	61,988	32,500	...		
Dibru-Sadiya	126	78	9,433	121	78	9,785	125	64,130	66,438	2,308	...		
TOTAL	142	328	41,605	127	328	49,068	150	2,75,749	3,18,933	43,184	...		
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	173	333	56,320	169	333	61,030	183	3,89,584	3,71,597	...	17,987		
The Gaekwar's Petlad	103	13	1,230	95	13	910	70	9,393	6,880	...	2,513		
Rájpura-Bhátinda	124	108	12,176	113	108	15,106	140	77,248	76,616	...	632		
Metre gauge—													
Southern Mahratta (Mysore section) (g)	104	331	35,291	107	362	30,085	83	2,30,447	1,96,480	...	33,967		
The Gaekwar's Mehsána	80	93	7,572	81	93	8,950	96	47,283	55,730	8,447	...		
Kolhapur	83	29	2,867	99	29	2,224	77	17,900	10,419	...	7,487		
Special gauge—													
The Gaekwar's Dabhoi	82	72	5,086	71	72	4,550	63	34,658	31,490	...	3,168		
TOTAL	125	979	1,20,542	123	1,010	1,22,855	122	8,06,519	7,49,212	...	57,307		
Lines owned and worked by native states.													
Metre gauge—													
Bhánagar-Gondal-Junágarh-Porbandar	148	334	44,826	134	334	42,061	126	2,83,480	2,57,896	...	25,584		
Jetalsar-Rájkot	24	...	...	...	46	2,499	54	...	17,906	17,906	...
Jodhpur-Bickaneer	53	291	17,926	62	364	25,200	69	1,25,555	1,09,900	44,345	...		
Special gauge—													
Morvi	70	94	6,746	72	94	6,569	70	44,311	44,717	406	...		
TOTAL	93	719	69,498	97	838	76,329	91	4,53,346	4,90,419	37,073	...		
GRAND TOTAL	282	17,760	50,18,051	283	18,356	54,17,676	295	3,37,43,387	3,58,97,252	21,53,865	...		

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(e) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(f) Includes the Wardha Coal, Dhond-Manmád, Khámgaon, and Amráoti railways.

(g) Includes the Mysore-Nanjangúdd and the Yesvantpur-Mysore frontier sections.

CALCUTTA,
The 2nd March, 1894.

F. B. HEBBERT,
Under Secretary.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XLIV of 1893-94.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April 1893*, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week in 1892-93.	WEEK ENDING 18TH FEBRUARY 1893.				WEEK ENDING 17TH FEBRUARY 1894.				Earnings from 1st April 1892 to 18th February 1893.	Earnings from 1st April 1893 to 17th February 1894.	Increases in 1893-94.	Decreases in 1893-94.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			TOTAL.	Per mile open per week.		TOTAL.	Per mile open per week.						
	R	Miles.	R	R	Miles.	R	R	R	R	R	R	R	
State lines worked by Companies.													
Standard gauge—													
East Indian	580	1,634	10,27,083	629	1,634	11,36,738	696	4,31,77,515	4,47,58,506	15,80,991	...	...
Bengal-Nagpur	140	863	1,75,630	204	862	1,60,583	186	50,42,774	53,80,608	3,37,894	...	...
Indian Midland	129	752	1,28,396	171	752	1,17,249	156	43,90,646	44,49,595	58,949	...	...
Beswada Extension	80	21	2,199	105	21	1,183	56	87,773	87,872	99	...	...
Metro gauge—													
Rajputana-Malwa (a)	258	1,699	5,28,729	311	1,699	5,58,110	328	1,95,54,324	1,96,70,756	1,16,432	...	...
South Indian	139	1,043	1,54,014	148	1,043	1,33,740	128	60,44,979	68,81,899	...	63,080	...	
Southern Mahratta (b)	87	1,107	1,12,050	101	1,164	1,19,275	102	40,60,539	51,91,020	11,30,481	...	...
Bengal and North-Western (c)	137	756	1,22,408	162	756	1,29,870	172	46,27,349	45,20,158	...	1,07,191	...	
Rohilkund and Kumaon (Lucknow-Bareilly section)	66	214	17,978	84	223	18,439	83	5,96,275	6,38,280	42,005	...	...
Palanpur-Deesa . . . . .	...	...	...	...	16	910	57	...	(d) 10,412	10,432	...	...
TOTAL	243	8,089	22,68,496	280	8,170	23,76,097	291	8,84,82,174	9,15,89,186	31,07,012	...	...
State lines worked by the State.													
Standard gauge—													
North Western (state) (e)	201	2,509	5,00,173	199	2,509	5,79,467	231	2,21,38,999	2,59,80,466	38,50,467	...	...
Oudh and Rohilkhand (state)	235	692	1,79,191	259	740	2,15,785	292	73,39,886	70,48,837	3,08,951	...	...
Eastern Bengal (state) (including metre and 2' 6" gauges)	292	777	1,80,977	233	813	2,30,620	284	1,06,10,276	1,13,53,669	7,43,393	...	...
Bengal Central (f)	120	125	15,650	126	125	13,800	111	6,84,034	6,83,178	...	1,756	...	
East Coast (state) . . . . .	...	...	...	...	266	18,687	70	...	(g) 5,61,173	5,61,173	...	...
Metro gauge—													
Burma (state)	194	715	2,20,964	309	730	1,86,212	255	60,17,857	52,58,652	...	7,59,205	...	
Special gauges—													
Orhāt (state provincial)	46	28	1,093	39	28	1,106	40	60,293	63,711	3,418	...	...
Cherra-Companyganj (state provincial)	47	8	462	58	8	507	63	16,708	19,650	2,942	...	...
TOTAL	217	4,854	10,08,550	216	5,219	12,46,344	239	4,68,68,953	5,15,78,336	47,09,383	...	...
Lines worked by Guaranteed Companies.													
Standard gauge—													
Great Indian Peninsula (g)	513	1,490	9,25,680	621	1,490	10,33,780	694	3,43,13,776	3,38,29,753	...	4,84,023	...	
Bombay, Baroda and Central India	605	461	2,80,261	608	461	3,19,000	692	1,24,39,588	1,30,47,173	6,07,585	...	...
Madras	220	840	2,13,419	254	840	1,94,203	231	86,30,602	90,88,901	4,58,299	...	...
TOTAL	442	2,791	14,19,360	509	2,791	15,46,983	554	5,53,83,966	5,59,65,827	5,81,861	...	...
TOTAL (GUARANTEED AND STATE)	271	15,734	47,86,406	304	16,180	51,69,424	319	19,07,35,093	19,91,33,349	83,98,256	...	...
Assisted Companies.													
Standard gauge—													
Delhi-Umballa-Kalka	132	161	19,682	122	161	23,618	147	9,65,230	10,91,283	1,26,053	...	...
Tarkessur	252	22	8,562	389	22	6,031	274	2,54,129	2,40,508	...	7,621	...	
Metro gauge—													
Rohilkund and Kumaon (Company's section)	118	67	3,928	59	67	9,634	144	3,67,630	4,07,803	40,173	...	...
Dibru-Sadiya	123	78	9,433	121	78	9,785	125	4,39,686	4,54,032	14,340	...	...
TOTAL	135	328	41,605	127	328	49,068	150	20,26,675	21,99,626	1,72,951	...	...
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	151	333	56,320	169	333	61,030	183	23,35,015	23,70,196	35,181	...	...
The Gaekwar's Petlad	96	13	1,230	95	13	910	70	50,309	52,824	...	3,485	...	
Rajpura-Bhatinda	92	108	12,176	113	108	15,106	140	4,05,808	5,05,044	99,176	...	...
Metro gauge—													
Southern Mahratta (Mysore section) (h)	94	331	35,291	107	362	30,085	83	13,31,123	15,18,848	1,87,725	...	...
The Gaekwar's Mohasana	59	93	7,572	81	93	8,950	96	2,39,034	2,94,388	55,294	...	...
Kolhapur	67	29	2,867	99	29	2,224	77	80,895	96,625	9,730	...	...
Special gauge—													
The Gaekwar's Dabhoi	68	72	5,086	71	72	4,550	63	2,15,522	2,10,990	...	4,532	...	
TOTAL	107	979	1,20,542	123	1,010	1,22,855	122	47,29,826	51,08,915	3,79,089	...	...
Lines owned and worked by native states.													
Metro gauge—													
Bhavnagar-Gondal-Junagarh-Forbandar	102	334	44,826	134	334	42,061	126	14,82,780	17,45,497	2,62,717	...	...
Jetalsar-Rajkot . . . . .	...	...	...	...	46	2,499	54	...	(i) 1,26,073	1,20,073	...	...
Jodhpur-Bikaner	60	291	17,926	62	364	25,200	69	8,06,048	8,27,269	21,221	...	...
Special gauge—													
Morvi	65	94	6,746	72	94	6,569	70	2,81,732	2,87,657	5,924	...	...
TOTAL	80	719	69,498	97	838	76,329	91	25,70,560	29,86,495	4,15,935	...	...
GRAND TOTAL	251	17,760	50,18,051	283	18,356	54,17,676	295	20,00,62,154	20,94,28,385	93,66,231	...	...

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Total receipts from 8th November 1893 to 17th February 1894.

(e) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(f) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

CALCUTTA,

The 2nd March 1894.

(g) Includes the Wardha Coal, Dhond-Manmad, Khamsaon, and Amrāoti railways.

(h) Includes the Mysore-Nanjangūd and the Yesvantpur-Mysore frontier sections.

(i) Total receipts from 12th April 1893 to 17th February 1894.

(j) Includes earnings of the Bezwada-Godavari section from the 1st April 1893 and of the Godavari-Vizianagram section and the Cocanada and Visagapatam branches from date of opening, viz., the 15th July 1893.

F. B. HEBBERT,

Under Secretary.

GOVERNMENT
DEPARTMENT OF REVE

STATIS

IMPORTS OF COTTON, WHEAT,

Statement showing in maunds the imports of Cotton, Wheat, Linseed, and Indigo by rail and river into Calcutta, 1893, compared with the corresponding

Articles and whence exported.	TOTAL OF MONTH.											
	Calcutta.			Bombay Town.			Karachi.			TOTAL.		
	1891.	1892.	1893.	1891.	1892.	1893.	1891.	1892.	1893.	1891.	1892.	1893.
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
COTTON, RAW—												
Madras . . .	...	...	...	24	...	12	...	...	...	24	...	12
Bombay . . .	...	...	...	1,49,753	3,84,221	2,83,164	...	...	...	1,49,753	3,84,221	2,83,164
Sindh . . .	...	...	...	...	...	...	12,194	21,169	45,632	12,194	21,169	45,632
Bengal . . .	1,910	8,044	3,954	...	...	...	...	...	...	1,910	8,044	3,954
N.-W. P. & O. . .	7,918	34,971	94,933	15,104	1,34,992	1,58,625	...	...	...	23,022	1,69,963	2,53,558
Punjab . . .	...	2,120	1,097	121	12,057	16,026	566	29,297	28,145	687	43,474	45,268
Central Provs. . .	...	2,055	618	1,547	45,896	19,456	...	...	...	1,547	47,951	20,074
Berar . . .	...	477	591	86,166	2,05,036	2,25,354	...	...	...	86,166	2,05,513	2,25,945
Assam . . .	...	687	2,760	...	...	...	...	...	...	...	687	2,760
Raj. & C. I. . .	...	...	240	18,752	35,578	35,190	...	...	...	18,752	35,578	35,430
Nizam's Terry. . .	...	...	...	699	601	377	...	...	...	699	601	377
Mysore . . .	...	...	...	...	72	...	...	...	...	...	72	...
TOTAL . . .	9,828	48,354	1,04,193	2,72,166	8,18,453	7,38,204	12,760	50,466	73,777	2,94,754	9,17,273	9,16,174
WHEAT—												
Madras . . .	...	...	...	...	...	...	...	...	...	...	...	...
Bombay . . .	...	...	...	65,319	1,72,568	50,925	...	...	...	65,319	1,72,568	50,925
Sindh . . .	...	...	...	...	...	...	30,249	54,873	4,23,669	30,249	54,873	4,23,669
Bengal . . .	1,33,601	73,121	15,997	...	...	...	...	...	...	1,33,601	73,121	15,997
N.-W. P. & O. . .	3,79,340	1,84,186	1,07,704	5,68,789	52,717	4,800	...	...	...	9,48,129	2,30,903	1,72,504
Punjab . . .	5,155	3,657	62,326	3,10,517	27,103	1,42,611	11,68,830	50,779	5,32,094	14,84,502	81,539	7,37,031
Central Provs. . .	306	13,391	2,207	5,94,090	4,11,602	5,98,435	...	...	...	5,94,396	4,24,993	6,00,642
Berar . . .	...	...	...	49,723	59,018	...	...	...	...	49,723	59,018	...
Assam . . .	...	...	...	...	...	...	...	...	...	...	...	...
Raj. & C. I. . .	...	715	...	2,16,281	1,38,199	2,20,265	...	...	...	2,16,281	1,38,914	2,20,265
Nizam's Terry. . .	...	...	...	...	...	...	...	...	...	...	...	...
Mysore . . .	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . . .	5,18,402	2,75,070	2,48,234	18,04,719	8,61,207	10,17,036	11,99,079	1,05,652	9,55,763	35,22,200	12,41,929	22,21,033
LINSEED—												
Madras . . .	...	...	...	...	409	1,958	...	...	...	...	409	1,958
Bombay . . .	...	...	...	58,104	97,008	68,026	...	...	...	58,104	97,008	68,026
Sindh . . .	...	...	...	...	...	...	...	...	...	...	...	...
Bengal . . .	1,58,862	1,05,651	1,72,393	...	...	...	...	...	...	1,58,862	1,05,651	1,72,393
N.-W. P. & O. . .	68,895	42,290	56,480	15,797	2,740	7,368	...	...	...	84,692	45,030	63,848
Punjab . . .	...	...	477	...	...	246	...	...	289	...	...	1,012
Central Provs. . .	2,334	10,384	23,734	86,506	42,847	1,31,036	...	...	...	88,840	53,231	1,55,370
Berar . . .	...	...	...	39,501	36,040	63,171	...	...	...	39,501	36,046	63,171
Assam . . .	74	...	351	...	...	...	...	...	...	74	...	351
Raj. & C. I. . .	6,599	1,559	14,379	28,254	25,964	31,345	...	...	...	34,853	27,523	45,724
Nizam's Terry. . .	...	...	...	14,423	46,751	21,230	...	...	...	14,423	46,751	21,230
Mysore . . .	...	...	...	...	...	22	...	...	...	...	...	22
TOTAL . . .	2,36,764	1,59,884	2,67,814	2,42,585	2,51,765	3,25,002	...	...	289	4,79,349	4,11,649	5,93,105
INDIGO—												
Madras . . .	...	...	...	247	2,477	693	...	...	...	247	2,477	693
Bombay . . .	...	...	...	196	1,009	1,802	...	...	...	196	1,009	1,802
Sindh . . .	...	...	...	...	...	...	797	3,215	779	797	3,215	779
Bengal . . .	54,730	35,550	42,904	...	...	18	...	...	...	54,730	35,550	42,922
N.-W. P. & O. . .	15,692	10,555	21,553	29	96	72	...	...	...	15,221	10,651	21,625
Punjab . . .	...	171	...	...	...	...	1,080	2,035	766	1,080	2,206	766
Central Provs. . .	...	...	...	8	...	...	...	...	...	8	...	...
Berar . . .	...	...	...	...	...	...	...	...	...	...	...	...
Assam . . .	...	...	...	...	...	...	...	...	...	...	...	...
Raj. & C. I. . .	...	...	...	179	553	322	...	...	...	179	553	322
Nizam's Terry. . .	...	...	...	...	...	...	...	...	...	...	...	...
Mysore . . .	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . . .	70,422	46,276	64,457	659	4,135	2,907	1,877	5,250	1,545	72,058	55,661	68,909

* Includes river traffic for August to December only, the statistics

N.B.—The indigo figures entered in columns 17 and 20 under Bombay Town and Karachi represent

DEPARTMENT OF REVENUE AND AGRICULTURE,

Calcutta, the 1st March 1894.

OF INDIA.
TUE AND AGRICULTURE.

TICS.

LINSÉED, AND INDIGO.

Bombay Town, and Karachi, during the month of December 1893, and from 1st January to 31st December periods of the years 1891 and 1892.

TOTAL FROM JANUARY 1ST, INCLUDING TOTAL OF MONTH.												Articles and whence exported.
Calcutta.			Bombay Town.			Karachi.			TOTAL.			
1891.	1892.	1893.	1891.	1892.	1893.	1891.	1892.	1893.	1891.	1892.	1893.	
14	15	16	17	18	19	20	21	22	23	24	25	
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	COTTON, RAW—
...	
6	...	19	20,554	17,602	1,69,979	...	...	...	20,554	17,602	1,69,979	Madras
48,867	99,889	99,664	36,24,900	42,11,758	37,43,365	3,49,483*	2,30,661	2,09,511	36,24,900	42,11,758	37,43,365	Bombay.
2,67,664	3,04,706	2,90,267	...	...	...	...	...	...	3,49,483	2,30,661	2,09,511	Sindh.
16,742	2,357	43,297	18	15	10	...	...	...	48,885	99,904	99,683	Bengal.
5,403	16,296	5,147	4,18,630	3,44,172	4,12,952	...	...	...	6,86,295	6,48,878	7,03,219	N.-W. P. & O.
10,451	10,828	2,662	62,685	13,894	84,940	48,348*	44,570	2,45,555	1,27,775	60,821	3,75,792	Punjab.
3,910	16,972	39,001	1,08,663	1,24,357	1,00,429	...	...	...	1,14,066	1,40,653	1,05,576	Central Provs.
31,797	9,051	11,942	17,41,980	16,07,085	12,17,302	...	...	...	17,52,431	16,78,513	12,19,964	Berar.
...	...	...	...	...	...	...	...	...	3,910	16,972	39,001	Assam.
...	...	...	10,81,531	7,66,783	6,14,020	...	...	...	11,13,328	7,75,834	6,25,971	Raj. & C. I.
...	...	...	34,357	21,512	28,715	...	...	...	34,357	21,512	28,715	Nizam's Terry.
...	...	...	12	72	659	...	...	...	12	72	659	Mysore.
3,84,840	4,60,099	4,93,999	70,93,330	71,67,850	63,72,389	3,97,832	2,75,231	4,55,066	78,76,002	79,03,180	73,21,454	TOTAL.
...	...	...	...	...	...	...	...	...	...	...	...	WHEAT—
...	
5	...	...	26,53,832	15,48,730	15,56,872	...	...	...	26,53,832	15,48,730	15,56,872	Madras.
29,06,455	15,78,902	7,08,484	...	...	...	45,34,259*	15,87,172	34,69,807	45,34,259	15,87,172	34,69,807	Bombay.
45,69,320	50,59,964	26,17,205	...	...	...	...	...	...	29,06,479	15,78,903	7,08,484	Sindh.
2,39,853	1,23,771	2,68,227	37,81,602	30,03,728	3,37,640	2,812	6,183	556	83,53,734	80,60,875	29,55,401	Bengal.
66,605	34,422	1,89,267	26,01,767	11,58,705	5,79,868	1,10,01,077*	44,87,190	44,49,195	1,38,42,697	57,69,666	52,97,290	N.-W. P. & O.
735	...	...	4,51,574	56,76,220	52,54,225	...	...	...	85,18,179	57,08,642	54,43,492	Punjab.
367	991	4,237	7,80,573	5,10,684	43,198	...	...	...	7,81,308	5,10,684	43,198	Central Provs.
6,462	16,699	3,869	...	...	...	...	...	...	...	...	...	Berar.
...	...	...	13,07,265	14,49,816	14,95,441	...	...	...	307	991	4,237	Assam.
...	...	...	3,035	2	2,286	...	...	...	13,13,727	14,66,515	14,99,310	Raj. & C. I.
...	...	...	...	...	...	...	...	...	3,035	2	2,286	Nizam's Terry.
...	...	...	...	...	...	...	...	...	...	...	...	Mysore.
77,89,802	68,03,749	37,91,289	1,95,79,672	1,33,47,886	92,69,530	1,55,38,148	60,80,545	179,19,558	4,29,07,622	2,62,32,180	2,09,80,377	TOTAL.
...	...	...	...	...	...	...	...	...	...	...	...	LINSEED—
...	
3	488	...	1,518	5,968	70,276	...	...	...	1,518	5,968	70,276	Madras.
55,81,771	27,75,377	46,31,250	11,78,402	11,56,018	11,44,665	...	...	...	11,78,405	11,56,506	11,44,665	Bombay.
29,67,105	26,47,335	21,96,083	...	...	...	...	...	...	...	...	...	Sindh.
297	6,160	7,347	...	...	...	...	...	...	...	...	...	Bengal.
1,34,015	3,14,861	2,32,995	1,161	62	2,34,980	...	...	...	55,82,932	27,75,439	46,31,250	N.-W. P. & O.
...	...	...	3,23,795	1,62,902	1,841	...	...	...	32,90,960	28,10,427	24,31,063	Punjab.
...	...	...	876	1,786	...	...	...	...	2,017	8,122	22,809	Central Provs.
...	...	...	20,46,125	12,01,050	20,64,369	844*	121	13,676	21,80,140	15,15,911	22,97,301	Berar.
...	...	...	11,09,435	11,57,448	9,06,606	...	...	...	11,69,435	11,57,981	9,66,696	Assam.
...	...	...	...	...	...	...	...	...	76,181	34,984	14,983	Raj. & C. I.
...	...	...	10,60,160	10,19,149	11,22,015	...	...	...	12,65,863	12,10,780	12,52,100	Nizam's Terry.
...	...	...	6,06,060	5,27,944	3,91,600	...	...	...	6,06,060	5,27,944	3,91,000	Mysore.
...	...	...	...	3	107	...	...	...	...	3	107	TOTAL.
89,65,135	59,77,308	72,12,743	63,87,532	52,32,375	59,96,494	844	128	13,676	1,53,53,511	1,12,09,811	1,32,22,913	INDIGO—
...	...	...	...	...	...	...	...	...	...	...	...	Madras.
...	...	...	985	4,102	1,721	...	...	...	985	4,102	1,721	Bombay.
...	...	...	1,014	2,712	4,700	...	...	...	1,014	2,712	4,700	Sindh.
...	...	...	...	117	21	4,408*	10,352	6,742	4,406	10,409	6,763	Bengal.
1,09,340	56,988	55,021	...	...	18	...	...	...	1,00,340	56,988	55,039	N.-W. P. & O.
28,747	32,495	53,269	115	197	301	...	...	...	28,862	32,692	53,570	Punjab.
1,068	338	43	72	5	19	6,043*	8,389	5,183	7,183	8,732	5,245	Central Provs.
21	10	46	492	3	2	...	...	...	513	13	48	Berar.
...	...	...	...	...	...	...	...	...	...	...	...	Assam.
...	...	...	...	...	...	...	...	...	...	...	...	Raj. & C. I.
...	...	...	400	1,419	1,175	...	...	...	400	1,419	1,175	Nizam's Terry.
...	...	...	162	1	273	...	...	...	162	1	273	Mysore.
...	...	...	...	...	...	...	...	...	...	...	...	TOTAL.
1,39,176	89,831	1,08,379	3,240	8,556	8,230	10,451	18,741	11,925	1,52,867	1,17,128	1,29,534	

of the trade for the first seven months of 1891 not being available.
the imports during the months of April to September 1891, the figures for the previous months not being available.

E. C. BUCK,
Secretary to the Government of India.

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The Gazette of India,

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CALCUTTA, SATURDAY, MARCH 10, 1894.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th March, 1894, and is hereby promulgated for general information :—

ACT No. VIII OF 1894.

THE INDIAN TARIFF ACT, 1894.

CONTENTS.

PREAMBLE.

SECTIONS.

1. Title, extent and commencement.
2. Repeal.
3. Duties specified in schedules to be levied.
4. Export of pepper from Cochin.
5. Duties on goods crossing certain frontiers.
6. Amendment of Act XVI, 1863, section 1.
7. Duty on salt, opium and spirit, when protected by a certificate.
8. Application of certain provisions as to duties and goods.
9. Power to cancel notifications.
10. When contracts have been entered into, amount of increased or decreased duty to be added or deducted.
11. Amendment of Act VIII of 1878, section 23.

SCHEDULE I.—ACTS REPEALED.

SCHEDULES II, III AND IV.—IMPORT TARIFF.

SCHEDULE V.—EXPORT TARIFF.

An Act to amend the law relating to Customs-duties, and for other purposes.

WHEREAS it is expedient to amend the law relating to the duties of customs on goods imported and exported by sea, and to provide for the levy of duties on goods crossing the frontier of certain Foreign European Settlements in India and of the territories of certain Native Chiefs ; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Title, extent and Tariff Act, 1894.
commencement.

(2) It extends to the whole of British India except Aden and Perim ; and

(3) It shall come into force at once.

2. (1) The Acts mentioned in the first schedule are repealed to the extent specified therein :

(2) But all notifications published, and rules and orders made, under any of those Acts, and in force immediately before the commencement of this Act, shall, so far as they are consistent herewith, be deemed to have been respectively published and made under this Act : and

(3) All references made to the Indian Tariff Act, 1875, and the Indian Tariff Act, 1882, in Acts or Regulations passed before the commencement of this Act, shall be deemed to be made to this Act. XVI of 1875.
XI of 1882.

(4) Nothing in this Act shall authorize the levy of duties of customs on any article carried from one customs-port in British India to another such port, except salt, opium and spirit.

3. There shall be levied and collected, in every port to which this Act applies, the duties specified in the second, third, fourth and fifth schedules.

4. On all pepper exported by sea from the port of Cochin there shall be levied such duty not exceeding nine rupees per khandi as the Governor of Fort Saint George in Council may determine; and at the close of each year, or as soon thereafter as may be convenient, the Customs-Collector at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Fort Saint George in Council may direct.

5. (1) Duties of customs shall be levied at the rates respectively prescribed in the second, third and fourth schedules on goods passing by land out of, and in the fifth schedule on goods passing by land into,—

(a) Foreign European Settlements in India;

(b) any territory declared, under the power hereinafter in this section conferred, to be foreign territory.

(2) Subject to the control of the Governor General in Council, the Governor of Fort Saint George in Council and the Governor of Bombay in Council may, by notification in the local official Gazette, respectively, declare that the territory of any Native Chief situate within, or bordering on, the territories respectively administered by such Governors, but not subject to the jurisdiction of the Courts and Civil authorities of such territories, shall be deemed, for the purposes of this section, to be foreign territory.

(3) The Governor General in Council may, by notification in the Gazette of India, declare that the territory of any other Native Chief shall be deemed, for the purposes of this section, to be foreign territory.

6. In Act No. XVI of 1863, section 1, for the words "calculated at ten" the words "not exceeding five" shall be substituted.

7. (1) Salt, opium and spirit imported from any port in British India, and protected by the certificate of an officer empowered in that behalf by the Governor General in Council or the Local Government, are chargeable with only the amount, if any, by which the duty leviable thereon under the third schedule exceeds

the duty shown by such certificate to have been already paid in respect thereof.

(2) The amount, if any, paid to the Government as the price of such salt or opium is not duty within the meaning of this section.

(3) Nothing in this section applies to spirit which is exported under bond for excise-duty from one customs-port to another customs-port under the provisions of Chapter XIV of the Sea Customs Act, 1878.

VIII of 1878.

8. So far as regards the Presidency of Fort Saint George, the unrepealed provisions of Act No. VI of 1844, and, so far as regards the Presidency of Bombay, the unrepealed provisions of Act No. XXIX of 1857, relating to the levy of duties and to dutiable goods, shall, *mutatis mutandis*, apply to duties levied and goods liable to duty under or by virtue of section 5, sub-section (1), clause (b).

9. All notifications published under this Act may be cancelled by the authority publishing the same.

10. In the event of any duty of customs or excise on any article being imposed, increased, decreased or remitted after the making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,—

(a) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, is paid, the seller may add so much to the contract price as will be equivalent to the duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract-price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay or be sued for or in respect of such deduction.

11. In the second paragraph of section 23 of the Sea Customs Act, 1878, the words "with the previous sanction of the Governor General in Council" shall be inserted after the word "may."

VIII of 1878.

SCHEDULE I.—(ACTS REPEALED.)

Number and year.	Title.	Extent of repeal.
<i>Acts of the Governor General in Council.</i>		
XI of 1882	Indian Tariff Act, 1882	So much as has not been repealed.
II of 1887	An Act to amend the Sea Customs Act, 1878, the Excise Act, 1881, and the Indian Tariff Act, 1882.	Section 8.
II of 1888	An Act to provide for the levy of a customs-duty on Petroleum.	Section 1.
VIII of 1889	An Act to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882.	Sections 3, 4 and 5.
XII of 1890	An Act to amend the Indian Tariff Act, 1882	The whole.
I of 1892	An Act to amend the Indian Tariff Act, 1882	Ditto.
IX of 1893	An Act to amend the Indian Tariff Act, 1882, as amended by subsequent Acts.	Ditto.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores, including, in addition to the articles specifically mentioned in this Schedule,

- (a) all articles which are either "arms" or "ammunition" within the meaning of the Indian Arms Act, and
 (b) any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be "Military Stores" for the purposes of this Act.

Names of Articles.	Duty.	
	R	a.
1. Firearms other than pistols, for each	50	0
2. Barrels for the same, whether single or double, for each	30	0
3. Pistols, for each	15	0
4. Barrels for the same, whether single or double, for each	10	0
5. Springs used for firearms, for each	8	0
6. Gunstocks, sights, blocks and rollers, for each	5	0
7. Revolver-breeches, for each cartridge they will carry	2	8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1	
9. Machines for making or loading or closing cartridges, for each	10	
10. Machines for capping cartridges, for each	2	
<i>Exception I.</i> —Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm, falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.		
<i>Exception II.</i> —The following are also free, namely:—		
(a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military or police uniform;		
(b) a sword, a revolver or a pair of pistols when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;		
(c) swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;		
(d) swords forming part of the equipment of native commissioned officers of Her Majesty's Army;		
(e) swords for presentation as army or volunteer prizes;		
(f) arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India, which may be maintained and organised for Imperial Service;		
(g) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.		
<i>Proviso 1.</i> —No duty in excess of ten per cent. <i>ad valorem</i> shall be levied upon any of the articles mentioned in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.		
<i>Proviso 2.</i> —When any articles which have been otherwise imported, and upon which duty has been levied or is leviable		

under numbers 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per centum *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

	Tariff valuation.	Rate of duty.
11. Gunpowder, common, per lb	Rs a. 0 5	10 per cent.
12. All other sorts of arms, ammunition, and military stores	ad valorem.	

SCHEDULE III.—(IMPORT TARIFF.)
LIQUORS, OPIUM, SALT, AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
1	LIQUORS—		Rs a.
	Ale, beer and porter	Imperial gallon or six quart bottles.	0 1
	Cider and other fermented liquors		6 0
	Liqueurs	"	
	Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption. . . . .	.....	Five per cent. <i>ad valorem</i> .
	Spirit when used in drugs, medicines or chemicals in a proportion of less than twenty per cent. of spirit of the strength of London proof.		
	Spirit when so used in a proportion of twenty per cent. and upwards.	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or six quart bottles.	2 8
	Champagne and all other sparkling wines containing more than 42 per cent. of proof spirit.	"	6 0
	All other sorts of wines not containing more than 42 per cent. of proof spirit.	"	1 0
	All other sorts of wines containing more than 42 per cent. of proof spirit.	"	6 0
2	OPIUM , not covered by a Government pass	ser of 80 tolas	24 0
3	SALT	Indian maund of 82½ lb avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
4	SALTED fish , wet or dry	"	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the Gazette of India, from time to time prescribe.

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink.		R a.	
1	COFFEE	cwt.	65 0	Five per cent.
2	FRUITS AND VEGETABLES—			
	Almonds without shell	"	40 0	"
	" in the shell	"	13 0	"
	Cashew or cajoo kernels	"	12 0	"
	Cocoanuts	thousand	40 0	"
	" kernel (khopra)	cwt.	9 0	"
	Currants, European	"	35 0	"
	" Persian	"	12 0	"
	Dates, dry, in bags	"	5 0	"
	" wet	"	4 0	"
	" " in pots and boxes	"	8 0	"
	Figs, European	"	42 0	"
	" Persian, dried	"	6 8	"
	Garlic	"	5 0	"
	Pistachio nuts	"	25 0	"
	Prunes, Bussora (álu-Bokhara)	"	10 0	"
	Raisins, black, Persian Gulf, Red Sea and Kish-mish	"	12 0	"
	" Munakka, Persian Gulf, and Red Sea	"	10 0	"
	" Malaga and bloom	lb	0 10	"
	" Other sorts . . . . .	.....	ad valorem	"
	Walnuts	cwt.	6 0	"
	All other sorts, except fresh fruits and vegetables not separately enumerated, which are free . . . . .	.....	ad valorem	"
3	PROVISIONS, OILMAN'S STORES, AND GROCERIES—			
	Bacon in cans, jowls and cheeks	lb	0 12	"
	Beef and Pork	{ tierce of 3 cwt. barrel of 2 cwt.	75 0 50 0	"
	Biche de mer	cwt.	50 0	"
	Butter	lb	1 0	"
	Cheese	"	0 12	"
	China preserves	box of six jars	8 0	"
	Fish-maws	cwt.	100 0	"
	Flour	barrel or sack of 200 lb	20 0	"
	Ghi	cwt.	40 0	"
	Groceries not otherwise described . . . . .	.....	ad valorem	"
	Pork hams	lb	0 12	"
	Sago	cwt.	10 0	"
	Shark-fins	"	30 0	"
	Singally and Sozille	"	15 0	"
	Tapioca	"	12 0	"
	Vinegar, European, in wood	Imperial gallon	1 0	"
	" Persian	"	1 0	"
	" Country	"	0 6	"
	All other sorts of Provisions, Oilman's Stores, and Groceries . . . . .	.....	ad valorem	"
4	SPICES—			
	Aniseed, star	cwt.	25 0	"
	Betelnuts—Goa	"	14 0	"
	" —in the husk	thousand	2 0	"
	" —white, srivarddhan	cwt.	28 0	"
	" all other sorts	"	7 0	"
	Cardamoms, other than bastard	"	250 0	"
	Chillies, dry	"	9 0	"
	Cloves	"	20 0	"
	" stems and heads	"	5 0	"
	" in seeds, narlavang	"	8 0	"
	Ginger, dry	"	20 0	"
	Mace	lb	1 8	"
	Nutmegs	"	1 0	"
	" in shell	"	0 10	"
	Pepper, black and long	cwt.	16 0	"
	" white	"	35 0	"
	All other sorts of spices . . . . .	.....	ad valorem	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink—<i>conold.</i>		Rs a.	
5	SUGAR, China, candy	cwt.	20 0	Five per cent.
	„ loaf	„	23 0	„
	„ crystallised beet	„	14 0	„
	„ all other sorts, including saccharine produce of all kinds and confectionery . . . . .	.....	<i>ad valorem</i>	„
6	TEA, black	lb	0 10	„
	„ green	„	1 4	„
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning materials.			
7	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	lb	0 2	„
	Alkali, country (sajji-khár)	cwt.	2 0	„
	Alum	„	5 0	„
	Arsenic	„	25 0	„
	„ China mansil	„	16 0	„
	Bicarbonate of soda	„	7 0	„
	Copperas, green	„	3 0	„
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions . . . . .	.....	<i>ad valorem</i>	„
	Sal ammoniac	cwt.	30 0	„
	Sulphur (brimstone), flour	„	5 8	„
	„ („) roll	„	5 0	„
	„ („) rough	„	4 0	„
	All other sorts of chemical products and preparations . . . . .	.....	<i>ad valorem</i>	„
8	DRUGS, MEDICINES AND NARCOTICS—			
	Aloes, black	twt.	14 0	„
	„ Socotra	„	25 0	„
	Aloe-wood	lb	3 0	„
	Asafœtida (hing)	cwt.	80 0	„
	„ coarse (hingrá)	„	18 0	„
	Atáry, Persian	„	15 0	„
	Brimstone (amalsára)	„	45 0	„
	Camphor, Bhemsaini (baras)	lb	100 0	„
	„ refined, cake	„	1 0	„
	„ crude, in powder	„	0 12	„
	Cassia lignea	cwt.	20 0	„
	China root (chobchini), rough	„	7 0	„
	„ „ „ scraped	„	16 0	„
	Galangal, China	„	8 0	„
	Pellitory (akalkára)	„	30 0	„
	Salep	„	100 0	„
	Senna leaves	„	4 8	„
	Storax, liquid (rose melloes)	„	46 0	„
	Tobacco manufactured and unmanufactured . . . . .	.....	<i>ad valorem</i>	„
	All other sorts of drugs, medicines and narcotics, except Quinine, which is free, and Opium (for which see Schedule III). . . . .	.....	„	„
9	DYEING AND TANNING MATERIALS—			
	Alizarine dyes, all colours . . . . .	.....	<i>ad valorem</i>	„
	Aniline „ „	lb	1 8	„
	Cochineal	„	1 0	„
	Gallnuts, myrabolams	cwt.	4 8	„
	„ Persian	„	37 0	„
	Madder or manjit	„	12 0	„
	Orchilla weed	„	9 8	„
	Sappan wood and root	„	5 8	„
	All other sorts of dyeing and tanning materials . . . . .	.....	<i>ad valorem</i>	„
	Metals and Manufactures of Metals.			
10	HARDWARE AND CUTLERY, including ironmongery and plated-ware, but excluding machinery and the component parts of machinery, which are free . . . . .	.....	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles,		Per	Tariff Valuation.	Duty.
				k a.	
	Metals and Manufactures of Metals—contd.				
11	METALS, unwrought and wrought, and articles made of metals—				
	Brass, beads, ghúngri, China	thousand		1 0	Five per cent.
"	old	cwt.		27 0	"
"	sheet, rolls, very thin	"		75- 0	"
"	wire	lb		0 7	"
"	all other sorts . . . . .	.....		<i>ad valorem</i>	"
Copper,	Australian	cwt.		40 0	"
"	bolt	"		43 0	"
"	brazier's and sheets	"		43 0	"
"	China cash	"		32 0	"
"	Japan	"		38 0	"
"	nails and composition nails	"		43 0	"
"	old	"		38 0	"
"	pigs and slabs	"		38 0	"
"	sheathing, plate, and raised bottoms	"		45 0	"
"	tiles, ingots, cakes and bricks	"		39 0	"
"	china, white, copper-ware	fb		1 2	"
"	foil or dánkpana	hundred leaves		3 0	"
"	wire, including wire of phosphor-bronze	fb		0 9	"
"	all other sorts, unmanufactured and manufactured . . . . .	.....		<i>ad valorem</i>	"
Gold leaf,	European	hundred leaves		3, 0	"
" "	China and mock . . . . .	.....		<i>ad valorem</i>	"
Iron, anchors and cables . . . . .	.....			"	One per cent.
"	angle and T	ton		110 0	"
"	beams, pillars, girders, bridge-work and other descriptions of iron imported exclusively for building purposes . . . . .	.....		<i>ad valorem</i>	"
"	flat, square, and bolt, including Scotch galvanized, other than nails	ton		90 0	"
"	" " sheets and ridging	cwt.		9 8	"
"	hoop, plate, and sheet, other than Swedish	"		9 8	"
"	nails, rose, clasp, and flat-headed, rivets and washers	ton		128 0	"
"	nails, other sorts, including galvanised	cwt.		11 0	"
"	nail-rod . . . . .	....		<i>ad valorem</i>	"
"	old	ton		100 0	"
"	pig	cwt.		2 0	"
"	pipes and tubes	ton		50 0	"
"	rice bowls . . . . .	.....		<i>ad valorem</i>	"
"	" " set of ten	set of ten		4 9	"
"	" " set of six	set of six		2 9	"
"	rod, round, other than Swedish, not exceeding half an inch in diameter	ton		100 0	"
"	rod, round, other than Swedish, exceeding half an inch in diameter	"		90 0	"
"	Swedish, flat, square, and bolt	"		145 0	"
"	" nail-rod	"		170 0	"
"	" round rod, not exceeding half an inch in diameter	"		180 0	"
"	tinned plates	cwt.		10 0	"
"	all other sorts, including wire, but excluding railway materials, which are free . . . . .	.....		<i>ad valorem</i>	"
Lametta, double reels	score			4 8	Five per cent.
" single " . . . . .	.....			<i>ad valorem</i>	"
Lead, ore, galena	cwt.			12 0	"
" pig	"			9 8	"
" pipes . . . . .	.....			<i>ad valorem</i>	"
" sheets, other than sheets for tea chests, which are free	cwt.			10 0	"
Orsidue and brass leaves, foreign, European	fb			1 2	"
" " " China	"			1 0	"
Patent or yellow metal, sheathing, sheets and bolts	cwt.			38 0	"
Patent or yellow metal, sheathing, sheets and bolts, old	"			30 0	"
Quicksilver	fb			1 6	"
Shot, bird	cwt.			16 0	"
Silver bullion or coin, except current coin of the Government of India, which is free . . . . .	.....			<i>ad valorem</i>	"
Steel, blistered	cwt.			7 0	One per cent.
" British and foreign, other than Swedish . . . . .	.....			<i>ad valorem</i>	"
" cast . . . . .	.....			"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>conold.</i>			
11	METALS unwrought and wrought, and articles made of metals— <i>conold.</i>		<i>R a.</i>	
	Steel, spring	cwt.	7 0	One per cent.
	„ Swedish	„	13 0	„
	Steel, all other sorts, except railway materials, which are free . . . . .	.....	<i>ad valorem</i>	„
	Tin, block	cwt.	70 0	Five per cent.
	„ foil, China	lb	0 12	„
	„ other sorts . . . . .	.....	<i>ad valorem</i>	„
	Zinc or spelter, nails	cwt.	21 0	„
	„ „ plates and other shapes, soft	„	16 0	„
	„ „ „ „ hard	„	13 0	„
	„ „ sheet or sheathing	„	18 0	„
	„ „ all other sorts . . . . .	.....	<i>ad valorem</i>	„
	All other sorts of metals except gold bullion and coin, which are free . . . . .	.....	„	„
	Oils.			
12	OILS—			
	Cassia	lb	3 0	„
	Cocanut	cwt.	13 0	„
	Grass	lb	1 12	„
	Jinjili or til	cwt.	15 0	„
	Linseed, European	Imperial gallon	1 12	„
	Otto of sorts	ounce	10 0	„
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum	Imperial gallon	.....	One anna.
	„ which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes . . . . .	.....	<i>ad valorem</i>	Five per cent.
	Sandalwood	lb	8 0	„
	Turpentine	Imperial gallon	1 14	„
	Whale (except spermaceti) and fish	cwt.	15 0	„
	Wood	„	25 0	„
	All other sorts of oil . . . . .	.....	<i>ad valorem</i>	„
	Other Articles, unmanufactured and manufactured.			
13	APPAREL , including haberdashery and millinery and military and other uniforms and accoutrements, but excluding boots and shoes (for which see No. 39) and uniforms and accoutrements imported by a public servant for his personal use, which are free . . . . .	.....	<i>ad valorem</i>	„
14	BRUSHES , all sorts . . . . .	.....	„	„
15	BUILDING AND ENGINEERING MATERIALS , namely, Asphalt, Cement of all kinds, earthenware piping, and other kinds . . . . .	.....	„	„
16	CABINET-WARE AND FURNITURE . . . . .	.....	„	„
17	CANDLES , paraffin	lb	0 5	„
	„ spermaceti	„	0 6	„
	„ wax	„	1 0	„
	„ all other sorts, including composition	„	0 5	„



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 10, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the law relating to Prisons is published for information :—

WE, the undersigned, Members of the Select Committee to which the Bill to amend the law relating to Prisons was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Chief Commissioner, Central Provinces, No. 671, dated 30th January, 1894 [Paper No. 1].
From Chief Commissioner, Coorg, No. ³¹⁸180-93, dated 30th January, 1894 [Paper No. 2].
From Mr. P. R. Desai, Pleader, District Court, Ratnagiri, dated 31st January, 1894 [Paper No. 3].
From Chief Commissioner, Assam, No. ^{14 L. L.}791 J., dated 8th February, 1894 [Paper No. 4].
From Resident, Hyderabad, No. 47, dated 10th February, 1894, and enclosures [Papers No. 5].
From Chief Commissioner, Burma, No. 238 L.—4, dated 10th February, 1894, and enclosures [Papers No. 6].
From Agent to Governor General in Baluchistan, No. 877, dated 10th February, 1894 [Paper No. 7].
From High Court, Calcutta, No. 514, dated 15th February, 1894 [Paper No. 8].
From Government, Bombay, No. 1091, dated 15th February, 1894, and enclosure [Papers No. 9].
Endorsement by Officiating Deputy Secretary to Government of India, Home Department, No. 125, dated 21st February, 1894, and enclosures (letter from Government of Madras, No. 346, dated 14th February, 1894) [Papers No. 10].
From Government, Punjab, No. 241, dated February, 1894, and enclosures [Papers No. 11].
Endorsement by Officiating Deputy Secretary to Government of India, Home Department, No. 126, dated 21st February, 1894, and enclosure (letter from Indian Relief Society, dated 16th February, 1894) [Papers No. 12].
From High Court, Calcutta, No. 410, dated 26th February, 1894, and enclosures [Papers No. 13].
From Government, Bengal, No. 781 P., dated 26th February, 1894, and enclosure [Papers No. 14].
From Government, North-Western Provinces and Oudh, No. 525, dated 23rd February, 1894, and enclosures [Papers No. 15].
From Secretary, Kashi Sujan Samaj, Benares, No. 11 S.S., dated 5th March, 1894 [Papers No. 16].

generally and from the Governments of Madras and Bombay particularly. These amendments are indicated in italics in the Bill annexed to this Report. We have also considered suggestions made by independent bodies interested in the Bill.

3. *Section 3.*—In several sections of the Bill we have found it desirable to assign certain functions to Medical Subordinates as well as to Medical Officers. We have therefore added a definition of "Medical Subordinate," whom we propose to describe as an Assistant Surgeon, Apothecary or qualified Hospital Assistant. Such Medical Subordinate need not be exclusively a prison-officer, but may be a qualified Assistant attached to a dispensary in or near the place where the prison is situated. We

have made it clear that the Medical Officer is, even in respect of sanitary administration, to be subject to the control of the Superintendent.

4. *Section 15.*—We have required detailed particulars respecting deaths of prisoners to be recorded in a register by the Medical Officer.

5. *Section 23.*—In order to remove a difficulty which has arisen in the construction of existing law, we have expressly provided that prisoners who have been appointed as officers of prisons shall be deemed to be public servants within the meaning of the Indian Penal Code.

6. *Section 28.*—We have made provision for the confinement of prisoners in cells as an ordinary mode of detention in prison. The circumstances of Indian jails may not, at the present time, allow of this being done, but we have thought it right to recognize separation of prisoners, especially at night time, as a desirable object to be worked up to.

7. *Section 40.*—We have added to this section a provision suggested by No. 54 of the Regulations for Government of Prisons in Schedule I to the Prison Act, 1865 (28 & 29 Vict., c. 126), with respect to interviews between prisoners and their legal advisers.

8. *Section 42.*—We have now provided for the punishment of persons improperly removing prohibited articles (such as unauthorised letters) from a prison as well as of persons improperly introducing such articles into a prison.

9. *Section 50.*—We have provided that change of labour as a punishment shall not be enforced without medical advice.

10. *Section 55.*—We have introduced this section to cover the case of prisoners who are being transferred from one prison to another or are engaged on extra-mural duty. Such prisoners are to be deemed to be in prison and are to be subject to all the same incidents as if they were actually in prison. This provision follows the law as already expressed in Bombay and other enactments, and is obviously necessary.

11. *Section 57, sub-section (1).*—We have not preserved in the Bill the obligation imposed by the present law to keep in fetters for the first three months prisoners sentenced to transportation, but have left to be determined by rules the circumstances in which such prisoners may be confined in fetters.

12. *Section 59.*—We have added to section 59 a clause enabling the Governor General in Council to define the circumstances, and regulate the conditions, under which prisoners in danger of death may be released.

13. *Sections 59 and 60.*—We have provided in these sections for the recognition of the practice which now obtains of making rules for the transfer of prisoners whose terms of sentence are about to expire, from distant prisons in which they are confined to prisons near to their homes, so that their release, when their terms expire, may be made from the latter prisons.

We have also, following English law in this respect, made provision for rules being made for regulating periods of rest from labour.

14. The other alterations in the Bill appear to require no notice. Such as they are they will be found in italics in the revised Bill annexed to this Report.

15. The publication ordered by the Council has been made as follows:—

In English.

<i>Gazette.</i>	<i>Date.</i>
Gazette of India	13th January, 1894.
Fort Saint George Gazette	23rd January, 1894.
Bombay Government Gazette	18th January, 1894.
Calcutta Gazette	17th January, 1894.
North-Western Provinces and Oudh Government Gazette	20th January, 1894.
Punjab Government Gazette	25th January, 1894.
Central Provinces Gazette	27th January, 1894.
Burma Gazette	27th January, 1894.
Assam Gazette	27th January, 1894.
Coorg District Gazette	1st February, 1894.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Bombay	Marathi	1st March, 1894.
	Gujarathi	1st March, 1894.
	Kanarese	1st March, 1894.
Bengal	Bengali	30th January, 1894.
	Hindi	6th February, 1894.
	Uriya	8th February, 1894.
North-Western Provinces and Oudh	Urdu	3rd February, 1894.
Burma	Burmese	17th February, 1894.
Sindh	Sindhi	8th February, 1894.

16. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

A. P. MACDONNELL.
ALEX. EWD. MILLER.
RASHBEHARY GHOSE.
FAZULBHOY VISRAM.
A. S. LETHBRIDGE.
G. M. CHITNAVIS.
H. F. CLOGSTOUN.
W. LEE-WARNER.

The 9th March, 1894.

No. II. THE PRISONS BILL.

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ENACTMENTS REPEALED.

No. II.

A Bill to amend the law relating to Prisons.

WHEREAS it is expedient to amend the law relating to prisons in British India, and to provide rules for the regulation of such prisons; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Prisons Title, extent and commencement. Act, 1894.

(2) It extends to the whole of British India, inclusive of Upper Burma, British Baluchistan, the Santal Parganas, and the Pargana of Spiti; and

(3) It shall come into force on the first day of July, 1894.

(4) Nothing in this Act shall apply to civil jails in the Presidency of Bombay outside the city of Bombay, and those jails shall continue to be administered under the provisions of sections 9 to 16 (both inclusive) of Bombay Act 11 of 1874, as those sections heretofore have been, or hereafter may be, amended by any Act passed, and for the time being in force, under the Indian Councils Acts, 1861 and 1892.

24 & 24 Vict.,
c. 67, and 33
& 56 Vict., c.
14.

2. (1) On and after that day the enactments mentioned in the schedule shall be repealed to the extent specified in the fourth column thereof.

(2) But all rules and appointments made, directions given and orders issued under any of those enactments shall, so far as they are consistent with this Act, be deemed to have been respectively made, given and issued under this Act.

(3) Any enactment or document referring to any of those enactments shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Definitions. 3. In this Act—

(1) "prison" means any jail or place used permanently or temporarily under the general or special orders of a Local Government for the detention of prisoners, and includes all lands and buildings appurtenant thereto, but does not include—

(a) any place for the confinement of prisoners who are exclusively in the custody of the police;

(b) any place specially appointed by the Local Government under section 541 of the Code of Criminal Procedure, 1882; or

(c) any place which has been declared by the Local Government, by general or special order, to be a subsidiary jail:

(2) "criminal prisoner" means any prisoner

duly committed to custody under the writ, warrant or order of any Court or authority exercising criminal jurisdiction, or by order of a Court-martial:

(3) "convicted criminal prisoner" means any criminal prisoner under sentence of a Court or Court-martial, and includes a person detained in prison under the provisions of Chapter VIII of the Code of Criminal Procedure, 1882, or under the Prisoners Act, 1871:

X of 1882.

(4) "civil prisoner" means any prisoner who is not a criminal prisoner: V of 1871.

(5) "remission system" means the rules for the time being in force regulating the award of marks to, and the consequent shortening of sentences of, prisoners in jails:

(6) "history-ticket" means the ticket exhibiting such information as is required in respect of each prisoner by this Act or the rules thereunder:

(7) "Inspector General" means the Inspector General of Prisons:

(8) "Medical Subordinate" means an Assistant Surgeon, Apothecary or qualified Hospital Assistant: and

(9) "prohibited article" means an article the introduction or removal of which into or out of a prison is prohibited by any rule under this Act.

CHAPTER II.

MAINTENANCE AND OFFICERS OF PRISONS.

4. The Local Government shall provide, for Accommodation for the prisoners in the territories under such Government, accommodation in prisons constructed and regulated in such manner as to comply with the requisitions of this Act in respect of the separation of prisoners.

5. An Inspector General shall be appointed for the territories subject to each Local Government, and shall exercise, subject to the orders of the Local Government, the general control and superintendence of all prisons situated in the territories under such Government.

6. For every prison there shall be a Superintendent, a Medical Officer (who may also be the Superintendent), a Medical Subordinate, a Jailor and such other officers as the Local Government thinks necessary:

Provided that the Governor of Bombay in Council may, with the previous sanction of the Governor General in Council, declare by order in writing that in any prison specified in the order the office of Jailor shall be held by the person appointed to be Superintendent.

7. Whenever it appears to the Inspector General that the number of prisoners in any prison is greater than can conveniently or safely be

X of 1882.

*The Prisons Bill.**(Chapter III.—Duties of Officers.—Sections 8-16.)*

kept therein, and it is not convenient to transfer the excess number to some other prison,

or whenever from the outbreak of epidemic disease within any prison, or for any other reason, it is desirable to provide for the temporary shelter and safe custody of any prisoners,

provision shall be made, by such officer and in such manner as the Local Government may direct, for the shelter and safe custody in temporary prisons of so many of the prisoners as cannot be conveniently or safely kept in the prison.

CHAPTER III.

DUTIES OF OFFICERS.

Generally.

8. All officers of a prison shall obey the Control, and duties of directions of the Superintendent; all officers subordinate to the Jailor shall perform such duties as may be imposed on them by the Jailor with the sanction of the Superintendent or be prescribed by rules under section 60.

9. No officer of a prison shall sell or let, nor shall any person in trust for or employed by him sell or let, or derive any benefit from selling or letting, any article to any prisoner or have any money or other business dealings directly or indirectly with any prisoner.

10. No officer of a prison shall, nor shall any person in trust for or employed by him, have any interest, direct or indirect, in any contract for the supply of the prison: nor shall he derive any benefit, directly or indirectly, from the sale or purchase of any article on behalf of the prison or belonging to a prisoner.

Superintendent.

11. (1) Subject to the orders of the Inspector General, the Superintendent shall manage the prison in all matters relating to discipline, labour, expenditure, punishment and control.

(2) Subject to such general or special directions as may be given by the Local Government, the Superintendent of a prison other than a central prison or a prison situated in a Presidency-town shall obey all orders not inconsistent with this Act or any rule thereunder which may be given respecting the prison by the District Magistrate, and shall report to the Inspector General all such orders and the action taken thereon.

12. The Superintendent shall keep, or cause to be kept, the following records:—

(1) a register of prisoners admitted;

(2) a book showing when each prisoner is to be released;

(3) a punishment-book for the entry of the punishments inflicted on prisoners for prison-offences;

(4) a visitors' book for the entry of any observations made by the visitors touching any matters connected with the administration of the prison;

(5) a record of the money and other articles taken from prisoners;

and all such other records as may be prescribed by rules under section 59 or section 60.

Medical Officer.

13. Subject to the control of the Superintendent, the Medical Officer shall have charge of the sanitary administration of the prison, and shall perform such duties as may be prescribed by rules made by the Local Government under section 60.

14. Whenever the Medical Officer has reason to believe that the mind of a prisoner is, or is likely to be, injuriously affected by the discipline or treatment to which he is subjected, the Medical Officer shall report the case in writing to the Superintendent, together with such observations as he may think proper.

This report, with the orders of the Superintendent thereon, shall forthwith be sent to the Inspector General for information.

15. On the death of any prisoner, the Medical Officer shall forthwith report on death of prisoner. record in a register the following particulars, so far as they can be ascertained, namely:—

(1) the day on which the deceased first complained of illness or was observed to be ill,

(2) the labour, if any, on which he was engaged on that day,

(3) the scale of his diet on that day,

(4) the day on which he was admitted to hospital,

(5) the day on which the Medical Officer was first informed of the illness,

(6) the nature of the disease,

(7) when the deceased was last seen before his death by the Medical Officer or Medical Subordinate,

(8) when the prisoner died, and

(9) (in cases where a post-mortem examination is made) an account of the appearances after death,

together with any special remarks that appear to the Medical Officer to be required.

Jailor.

16. (1) The Jailor shall reside in the prison, unless the Superintendent permits him in writing to reside elsewhere.

The Prisons Bill.

(Chapter III.—Duties of Officers.—Sections 17-23. Chapter IV.—Admission, Removal and Discharge of Prisoners.—Sections 24-26.) Chapter V.—Discipline of Prisoners.—Section 27.)

(2) The *Jailer* shall not, without the Inspector General's sanction *in writing*, be concerned in any other employment.

17. Upon the death of a prisoner, the *Jailer* shall give immediate notice thereof to the Superintendent and the *Medical Subordinate*.
Jailer to give notice of death of prisoner.

18. The *Jailer* shall be responsible for the safe custody of the records to be kept under section 12, for the commitment warrants and all other documents confided to his care, and for the money and other articles taken from prisoners.
Responsibility of Jailer.

19. The *Jailer* shall not be absent from the prison for a night without permission in writing from the Superintendent; but, if absent without leave for a night from unavoidable necessity, he shall immediately report the fact and the cause of it to the Superintendent.
Jailer to be present at night.

20. Where a Deputy *Jailer* or Assistant *Jailer* is appointed to a prison, he shall, *subject to the orders of the Superintendent*, be competent to perform any of the duties, and be subject to all the responsibilities, of a *Jailer* under this Act or any rule thereunder.
Powers of Deputy and Assistant Jailers.

Subordinate Officers.

21. The officer acting as gate-keeper, or any other officer of the prison, may examine anything carried in or out of the prison, and may stop and search or cause to be searched any person suspected of bringing any prohibited article into or out of the prison, or of carrying out any property belonging to the prison, and, if any such article or property be found, shall give immediate notice thereof to the *Jailer*.
Duties of gate-keeper.

22. Officers subordinate to the *Jailer* shall not be absent from the prison without leave from the Superintendent or from the *Jailer*.
Subordinate officers not to be absent without leave.

23. Prisoners who have been appointed as officers of prisons shall be deemed to be public servants within the meaning of the Indian Penal Code.
Convict officers.

XLV of 1860.

CHAPTER IV.

ADMISSION, REMOVAL AND DISCHARGE OF PRISONERS.

24. (1) Whenever a prisoner is admitted into a prison, he shall be searched, and all weapons and prohibited articles shall be taken from him.
Prisoners to be examined on admission.

(2) Every criminal prisoner shall also, as soon as possible after admission, be examined under the general or special orders of the Medical Officer, who shall enter or cause to be entered in a book, to be kept by the *Jailer*, a record of the state of the prisoner's health, and of any wounds or marks on his person, the class of labour he is fit for if sentenced to rigorous imprisonment, and any observations which the Medical Officer thinks fit to add.

(3) In the case of female prisoners the search and examination shall be carried out by the matron under the general or special orders of the Medical Officer.

25. All money or other articles in respect whereof no order of a competent Court has been made, and which may with proper authority be brought into the prison by any criminal prisoner or sent to the prison for his use, shall be placed in the custody of the *Jailer*.
Effects of prisoners.

26. (1) All prisoners, previously to being removed to any other prison, shall be examined by the Medical Officer.
Removal and discharge of prisoners.

(2) No prisoner shall be removed from one prison to another unless the Medical Officer certifies that the prisoner is free from any illness rendering him unfit for removal.

(3) No prisoner shall be discharged against his will from prison, if labouring under any acute or dangerous distemper, nor until, in the opinion of the Medical Officer, such discharge is safe.

CHAPTER V.

DISCIPLINE OF PRISONERS.

27. The requisitions of this Act with respect to the separation of prisoners are as follows:—
Separation of prisoners.

(1) in a prison containing female as well as male prisoners the females shall be imprisoned in separate buildings, or separate parts of the same building, in such manner as to prevent their seeing, or conversing or holding any intercourse with, the male prisoners;

(2) in a prison where male prisoners under the age of eighteen are confined, means shall be provided for separating them altogether from the other prisoners and for separating those of them who have arrived at the age of puberty from those who have not;

(3) unconvicted criminal prisoners shall be kept apart from convicted criminal prisoners; and

(4) civil prisoners shall be kept apart from criminal prisoners.

The Prisons Bill.

(Chapter V.—Discipline of Prisoners—Sections 28-30. Chapter VI.—Food, Clothing and Bedding of Civil and Unconvicted Criminal Prisoners.—Sections 31-33.) (Chapter VII.—Employment of Prisoners.—Sections 34-36.)

28. Subject to the requirements of the last Association and foregoing section, convicted segregation of pri- ed criminal prisoners may soners. be confined either in association or individually in cells or partly in one way and partly in the other.

29. No cell shall be used for solitary confinement unless it is furnished with the means of enabling the prisoner to communicate at any time with an officer of the prison, and every prisoner so confined in a cell for more than twenty-four hours, whether as a punishment or otherwise, shall be visited at least once a day by the Medical Officer or Medical Subordinate.

30. (1) Every prisoner under sentence of death shall, immediately on his arrival in the prison after sentence, be searched by, or by order of, the *Jailer*, and all articles shall be taken from him which the *Jailer* deems it dangerous or inexpedient to leave in his possession.

(2) Every such prisoner shall be confined in a cell apart from all other prisoners, and shall be placed by day and by night under the charge of a guard.

CHAPTER VI.

FOOD, CLOTHING AND BEDDING OF CIVIL AND UNCONVICTED CRIMINAL PRISONERS.

31. A civil prisoner or an unconvicted criminal prisoner shall be permitted to maintain himself, and to purchase, or receive from private sources at proper hours, food, clothing, bedding or other necessities, but subject to examination and to such rules as may be approved by the Inspector General.

32. No part of any food, clothing, bedding or other necessities belonging to any civil or unconvicted criminal prisoner shall be given, *hired* or sold to any other prisoner; and any prisoner transgressing the provisions of this section shall lose the privilege of purchasing food or receiving it from private sources, for such time as the Superintendent thinks proper.

33. (1) Every civil prisoner and unconvicted criminal prisoner unable to provide himself with sufficient clothing and bedding shall be supplied by the Superintendent with such clothing and bedding as may be necessary.

(2) When any civil prisoner has been committed to prison in execution of a decree in favour of a private person, such person, or his representative, shall, within forty-eight hours after the receipt by him of a demand in writing, pay to the Superintendent the cost of the clothing and bedding so supplied to the prisoner; and in default of such payment the prisoner may be released.

CHAPTER VII.

EMPLOYMENT OF PRISONERS.

34. (1) Civil prisoners may, with the Superintendent's permission, work and follow any trade or profession.

(2) Civil prisoners finding their own implements, and not maintained at the expense of the prison, shall be allowed to receive the whole of their earnings; but the earnings of such as are furnished with implements or are maintained at the expense of the prison shall be subject to a deduction, to be determined by the Superintendent, for the use of implements and the cost of maintenance.

35. (1) No criminal prisoner sentenced to labour or employed on labour at his own desire shall, except on an emergency with the sanction in writing of the Superintendent, be *kept to labour* for more than nine hours in any one day.

(2) The Medical Officer shall from time to time examine the labouring prisoners while they are employed, and shall at least once in every fortnight *cause to be* recorded upon the history-ticket of each prisoner employed on labour the weight of such prisoner at the time.

(3) When the Medical Officer is of opinion that the health of any prisoner *suffers from employment on* any kind or class of labour, *such prisoner* shall not be employed on *that* labour but shall be placed on such other kind or class of labour as the Medical Officer may consider suited for him.

36. Provision shall be made by the Superintendent for the employment (as long as they so desire) of all criminal prisoners sentenced to simple imprisonment; but no prisoner not sentenced to rigorous imprisonment shall be punished for neglect of work excepting by such alteration in the scale of diet as may be established by the rules of the prison in the case of neglect of work by such a prisoner.

The Prisons Bill.

(Chapter VIII.—Health of Prisoners.—Sections 37-39. Chapter IX.—Visits to Prisoners.—Sections 40-41.—Chapter X.—Offences in relation to Prisons.—Sections 42-44.)

CHAPTER VIII.

HEALTH OF PRISONERS.

37. (1) The names of prisoners desiring to see the Medical Subordinate Sick prisoners. or appearing out of health in mind or body shall, *without delay*, be reported by the officer in immediate charge of such prisoners to the Jailor.

(2) The Jailor shall, without delay, call the attention of the Medical Subordinate to any prisoner desiring to see him, or who is ill, or whose state of mind or body appears to require attention, and shall carry into effect all *written* directions given by the Medical Officer or Medical Subordinate respecting alterations of the discipline or treatment of any such prisoner.

38. All directions given by the Medical Officer Record of directions or Medical Subordinate of Medical Officers. in relation to any prisoner, with the exception of orders for the supply of medicines or directions relating to such matters as are carried into effect by the Medical Officer himself or under his superintendence, shall be entered day by day in the prisoner's history-ticket or in such other record as the Local Government may by rule direct, and the Jailor shall make an entry in its proper place stating in respect of each direction the fact of its having been or not having been complied with, accompanied by such observations, if any, as the Jailor thinks fit to make, and the date of the entry.

39. In every prison a hospital or proper Hospital. place for the reception of sick prisoners shall be provided.

CHAPTER IX.

VISITS TO PRISONERS.

40. Due provision shall be made for the admission, at proper times Visits to civil and unconvicted criminal prisoners. and under proper restrictions, into every prison of persons with whom civil or unconvicted criminal prisoners may desire to communicate, *care being taken that, so far as may be consistent with the interests of justice, prisoners under trial may see their duly qualified legal advisers without the presence of any other person.*

41. (1) The Jailor may demand the name and Search of visitors. address of any visitor to a prisoner, and, when the Jailor has any ground for suspicion, may search any visitor, or cause him to be searched, but the search shall not be made in the presence of any prisoner or of another visitor.

(2) In case of any such visitor refusing to permit himself to be searched, the Jailor may deny him admission; and the grounds of such proceeding, with the particulars thereof, shall be entered in *such record as the Local Government may direct.*

CHAPTER X.

OFFENCES IN RELATION TO PRISONS.

42. Whoever, contrary to any rule under section 60, introduces or removes, or attempts by any means whatever to introduce or remove, into or from any prison, or supplies or attempts to supply to any prisoner outside the limits of a prison, any prohibited article,

and every officer of a prison who, contrary to any such rule, knowingly suffers any such article to be introduced into or removed from any prison, to be possessed by any prisoner, or to be supplied to any prisoner outside the limits of a prison,

and whoever, contrary to any such rule, communicates or attempts to communicate with any prisoner,

and whoever abets any offence made punishable by this section,

shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding six months, or to fine not exceeding two hundred rupees, or to both.

43. When any person, in the presence of Power to arrest for any officer of a prison, offence under section 42. commits any offence specified in the last foregoing section, and refuses on demand of such officer to state his name and residence, or gives a name or residence which such officer knows, or has reason to believe, to be false, such officer may arrest him, and shall without unnecessary delay make him over to a Police-officer, and thereupon such Police-officer shall proceed as if the offence had been committed in his presence

44. The Superintendent shall cause to be Publication of penal- affixed, in a conspicuous place, outside the prison, a notice in English and the Vernacular setting forth the acts prohibited under section 42 and the penalties incurred by their commission.

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CHAPTER XI.

PRISON-OFFENCES.

45. The following acts are declared to be prison-offences when committed by a prisoner:—

- (1) such wilful disobedience to *any* regulation of the prison *which* shall have been declared by rules made under section 59 to be a prison-offence;
- (2) *any* assault or use of criminal force;
- (3) the use of insulting or threatening language;
- (4) immoral or indecent or disorderly behaviour;
- (5) wilfully disabling himself from labour;
- (6) contumaciously refusing to work;
- (7) filing, cutting, altering or removing handcuffs, fetters or bars *without due authority*;
- (8) wilful idleness or negligence at work by any prisoner sentenced to rigorous imprisonment;
- (9) wilful mismanagement of work by any prisoner sentenced to rigorous imprisonment;
- (10) wilful damage to prison-property;
- (11) tampering with or defacing history-tickets, records or documents;
- (12) receiving, possessing or transferring any *prohibited article*;
- (13) feigning illness;
- (14) wilfully bringing a false accusation against any officer or prisoner;
- (15) omitting or refusing to report, as soon as it comes to his knowledge, the occurrence of any fire, any plot or conspiracy, any escape, attempt or preparation to escape, and any attack or preparation for attack upon any prisoner or *prison-official*; and
- (16) conspiring to escape, or to assist in escaping, or to commit any other of the offences aforesaid.

46. The Superintendent may examine any *Punishment of such person touching any such offences.* offence, and determine thereupon, and punish such offence by—

- (1) a formal warning:

EXPLANATION.—A formal warning shall mean a warning personally addressed

to a prisoner by the Superintendent and recorded in the punishment-book and on the prisoner's history-ticket;

- (2) change of labour to some more irksome or severe form;
- (3) hard labour for a period not exceeding seven days in the case of *convicted criminal* prisoners not sentenced to rigorous imprisonment;
- (4) such loss of privileges admissible under the remission system for the time being in force as may be prescribed by rules made by the Governor General in Council;
- (5) the substitution of gunny or other *coarse fabric* for clothing of other material, *not being woollen*, for a period which shall not exceed three months;
- (6) imposition of handcuffs of such pattern and weight, in such manner and for such period, as may be prescribed by rules made by the Governor General in Council;
- (7) imposition of fetters of such pattern and weight, in such manner and for such period, as may be prescribed by rules made by the Governor General in Council;
- (8) *separate* confinement for any period not exceeding six months:

EXPLANATION.—*Separate* confinement means such confinement with or without labour as secludes a prisoner from communication with, but not from sight of, other prisoners, and allows him not less than one hour's exercise per diem and to have his meals in association with one or more other prisoners;

- (9) penal diet, that is, restriction of diet in such manner and subject to such conditions regarding labour as may be prescribed by the Local Government:

Provided that such restriction of diet shall in no case be applied to a prisoner for more than ninety-six consecutive hours, and shall not be repeated except for a fresh offence nor until after an interval of one week;

- (10) *cellular* confinement for any period not exceeding fourteen days:

Provided that after each period of *cellular* confinement an interval of not less duration than such period must elapse before the prisoner is again sentenced to *cellular* or solitary confinement:

EXPLANATION.—*Cellular* confinement means such confinement with or

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(Chapter XI.—Prison-offences.—Sections 47-52.)

without labour as entirely secludes a prisoner from communication with, but not from sight of, other prisoners :

- (11) solitary confinement for any period not exceeding seven days :

Provided that after each period of solitary confinement an interval of not less duration than such period must elapse before the prisoner is again sentenced to solitary or *cellular* confinement :

EXPLANATION.—Solitary confinement means such confinement with or without labour as entirely secludes the prisoner both from sight of, and communication with, other prisoners ;

- (12) penal diet as defined in clause (5) combined with solitary confinement as defined in clause (11) ;

- (13) whipping, provided that the number of stripes shall not exceed thirty :

Provided that nothing in this section shall render any female or civil prisoner liable to the imposition of any form of handcuffs or fetters, or to whipping.

47. (1) The Superintendent shall have power to award any of the punishments enumerated in the last foregoing section, subject, in the case of *separate* confinement for a period exceeding one month, to the previous confirmation of the Inspector General.

(2) No officer subordinate to the Superintendent shall have power to award any punishment whatever.

48. Any two of the punishments enumerated in section 46 may be awarded for any such offence in combination, subject to the following exceptions, namely :—

- (1) formal warning shall not be combined with any other punishment except *loss of privileges* under section 46, clause (4) ;

- (2) penal diet shall not be combined with change of labour, under section 46 clause (2), nor shall any additional period of penal diet awarded singly be combined with any period of penal diet awarded in combination with solitary confinement ;

- (3) solitary confinement shall not be combined with *cellular* confinement or with *separate* confinement, nor *cellular* confinement with *separate* confinement, so as to prolong the total period of seclusion to which the prisoner shall be liable ;

- (4) whipping shall not be combined with any other form of punishment except *cellular* or *separate* confinement and loss of privileges under the remission system.

49. Except by order of a Court of Justice, no

Punishments to be in accordance with foregoing sections. punishment other than the punishments specified in the foregoing sections shall be inflicted on any prisoner, and no punishment shall be inflicted on any prisoner otherwise than in accordance with the provisions of those sections.

50. (1) No punishment of penal diet, either singly or in combination, or of whipping, or of change of labour under section 46, clause (2), shall be executed until the prisoner to whom such punishment has been awarded has been examined by the Medical Officer, who, if he considers the prisoner fit to undergo the punishment, shall certify accordingly in the appropriate column of the punishment-book prescribed in section 12.

(2) If he considers the prisoner unfit to undergo the punishment, he shall in like manner record his opinion in writing and shall state whether the prisoner is absolutely unfit for punishment of the kind awarded, or whether he considers any modification necessary.

(3) In the latter case he shall state what extent of punishment he thinks the prisoner can undergo without injury to his health.

51. (1) In the punishment-book prescribed in section 12 there shall be recorded, in respect of every punishment inflicted, the prisoner's name, register number and the class (whether habitual or not) to which he belongs, the *prison*-offence of which he was guilty, the date on which such *prison*-offence was committed, the number of previous *prison*-offences recorded against the prisoner, and the date of his last *prison*-offence, the punishment awarded, and the date of infliction.

(2) In the case of every serious *prison*-offence, the names of the witnesses proving the offence shall be recorded, and, in the case of offences for which whipping is awarded, the Superintendent shall record the substance of the evidence of the witnesses, the defence of the prisoner, and the finding with the reasons therefor.

(3) Against the entries relating to each punishment the *Jailer* and Superintendent shall affix their initials as evidence of the correctness of the entries.

52. If any prisoner is guilty of any offence against *prison*-discipline which, by reason of his having frequently committed such offences of

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(Chapter XII.—Miscellaneous.—Sections 55-59)

otherwise, in the opinion of the Superintendent, is not adequately punishable by the infliction of any punishment which he has power under this Act to award, the Superintendent may forward such prisoner to the Court of the District Magistrate or of any Magistrate of the first class having jurisdiction, together with a statement of the circumstances, and such Magistrate shall thereupon inquire into and try the charge so brought against the prisoner, and, upon conviction, may sentence him to imprisonment which may extend to one year, such term to be in addition to any term for which such prisoner was undergoing imprisonment when he committed such offence, or may sentence him to any of the punishments enumerated in section 46 :

Provided that the District Magistrate may transfer the case for inquiry and trial to any Magistrate of the first class; and

Provided also that no person shall be punished twice for the same offence.

53. (1) No punishment of whipping shall be inflicted in instalments, or except in the presence of the Superintendent and Medical Officer or Medical Subordinate.

(2) Whipping shall be inflicted with a light ratan not less than half an inch in diameter on the buttocks, and in case of prisoners under the age of sixteen it shall be inflicted, in the way of school discipline, with a lighter ratan.

54. (1) Every Failer or officer of a prison subordinate to him who shall be guilty of any violation of duty or wilful breach or neglect of any rule or regulation or lawful order made by competent authority, or who shall withdraw from the duties of his office without permission, or without having given previous notice in writing of his intention for the period of two months, or who shall overstay any leave granted to him, or who shall engage without authority in any employment other than his prison duty, or who shall be guilty of cowardice, shall be liable, on conviction before a Magistrate, to fine not exceeding two hundred rupees, or to imprisonment for a period not exceeding three months, or to both.

(2) No person shall under this section be punished twice for the same offence.

CHAPTER XII.

MISCELLANEOUS.

55. A prisoner, when being taken to or from any prison in which he may be lawfully confined, or whenever he is working

outside or is otherwise beyond the limits of any such prison in or under the lawful custody or control of a prison-officer belonging to such prison, shall be deemed to be in prison and shall be subject to all the same incidents as if he were actually in prison.

56. Whenever the Superintendent considers it necessary (with reference either to the state of the prison or the character of the prisoners) for the safe custody of any prisoners that they should be confined in irons, he may, subject to such rules and instructions as may be laid down by the Inspector General with the sanction of the Local Government, so confine them.

57. (1) Prisoners under sentence of transportation may, subject to any rules made under section 60, be confined in fetters for the first three months after admission to prison.

(2) Should the Superintendent consider it necessary, either for the safe custody of the prisoner himself or for any other reason, that fetters should be retained on any such prisoner for more than three months, he shall apply to the Inspector General for sanction to their retention for the period for which he considers their retention necessary, and the Inspector General may sanction such retention accordingly.

58. No prisoner shall be put in irons or under mechanical restraint by the Failer of his own authority, except in case of urgent necessity, in which case notice thereof shall be forthwith given to the Superintendent.

59. The Governor General in Council may for any part of British India, and each Local Government with the previous sanction of the Governor General in Council may for the territories under its administration, make rules consistent with this Act—

(1) defining the acts which shall constitute prison-offences;

(2) determining the classification of prison-offences into serious and minor offences;

(3) fixing the punishments admissible under this Act which shall be awardable for commission of prison-offences or classes thereof;

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- (4) declaring the circumstances in which acts constituting both a prison-offence and an offence under the Indian Penal Code may or may not be dealt with as a prison-offence ;
- (5) for the award of marks and the shortening of sentences ;
- (6) regulating the use of arms against any prisoner or body of prisoners in the case of an outbreak or attempt to escape ;
- (7) defining the circumstances, and regulating the conditions, under which prisoners in danger of death may be released ;
- (8) regulating the transfer from one part of British India to another of prisoners whose term of transportation or imprisonment is about to expire ; and,
- (9) generally, for carrying into effect the purposes of this Act.

60. The Local Government may, subject to the control of the Governor General in Council, make rules consistent with this Act—

Power of Local Government to make rules.

- (a) for the classification of prisons, and description and construction of wards, cells and other places of detention ;
- (b) for the regulation by numbers, length or character of sentences, or otherwise, of the prisoners to be confined in each class of prisons ;
- (c) for the government of prisons and for the appointment, guidance, control, punishment and dismissal of all officers appointed under this Act ;
- (d) as to the food, bedding and clothing of criminal prisoners, and of civil prisoners maintained otherwise than at their own cost ;
- (e) for the employment, instruction and control of convicts within or without prisons ;
- (f) for defining articles the introduction or removal of which into or out of prisons without due authority is prohibited ;
- (g) for classifying and prescribing the forms of labour and regulating the periods of rest from labour ;
- (h) for regulating the disposal of the proceeds of the employment of prisoners ;

- (i) for regulating the confinement in fetters of prisoners sentenced to transportation ;
- (j) for the classification and the separation of prisoners ;
- (k) for regulating the confinement of convicted criminal prisoners under section 28 ;
- (l) for the preparation and maintenance of history-tickets ;
- (m) for the selection and appointment of prisoners as officers of prisons ;
- (n) for rewards for good conduct ;
- (o) for regulating the transfer of prisoners whose term of transportation or imprisonment is about to expire ;
- (p) for the treatment, transfer and disposal of criminal lunatics or recovered criminal lunatics confined in prisons ;
- (q) for regulating the transmission of appeals and petitions from prisoners and their communications with their friends ;
- (r) for the appointment and guidance of visitors of prisons ;
- (s) for extending any or all of the provisions of this Act and of the rules thereunder to subsidiary jails or special places of confinement appointed under section 541 of the Code of Criminal Procedure, 1882, and to the officers employed, and the prisoners confined, therein ; and
- (t) generally, in regard to the admission, custody, employment, dieting, treatment and release of prisoners, and for other purposes consistent with this Act.

X of 1862.

61. Copies of rules, under sections 59 and 60, so far as they affect the government of prisons, shall be exhibited, both in English and in the Vernacular, in some place to which all persons employed within a prison have access.

62. All or any of the powers and duties conferred and imposed by this Act on a Superintendent or Medical Officer may in his absence be exercised and performed by such other officer as the Local Government may appoint in this behalf, either by name or by his official designation.

The Prisons Bill.
(*The Schedule.—Enactments repealed.*)

THE SCHEDULE.
ENACTMENTS REPEALED.
(*See section 2.*)

Year.	No.	Title or short title.	Extent of repeal.
1	2	3	4

Acts of the Governor General in Council.

1856 . .	VIII . .	An Act for the better control of the jails within the Presidency of Bombay.	So much as has not been repealed.
1870 . .	XXVI . .	Prisons Act, 1870	So much as has not been repealed.
1874 . .	XV . .	Laws Local Extent Act, 1874	So much of Part (b) of the third schedule as relates to Act VIII of 1856.
1878 . .	XIV . .	An Act to assimilate certain powers of the Local Governments of the North-Western Provinces and Oudh.	Section 2.
1886 . .	XX . .	Upper Burma Laws Act, 1886	So much as relates to Act XXVI of 1870.
1891 . .	XII . .	Repealing and Amending Act, 1891	So much of the second schedule as relates to Acts VIII of 1856 and XXVI of 1870.

Acts of the Governor of Fort St. George in Council.

1869 . .	V . .	Madras Jails Act, 1869	So much as has not been repealed.
1882 . .	VII . .	Madras Jails Act Amendment Act, 1882	The whole.
1889 . .	II . .	An Act to amend the Madras Jails Act, 1869	The whole.

Acts of the Governor of Bombay in Council.

1874 . .	II . .	An Act for the regulation of Jails in the City and Presidency of Bombay, and the enforcement of discipline therein.	So much as has not been repealed, <i>except sections 9 to 16 (both inclusive) as amended by Bombay Act II of 1882.</i>
1882 . .	II . .	An Act to amend Bombay Act II of 1874	Section 3.
1883 . .	IV . .	An Act to amend the Law concerning the confinement of civil prisoners liable to imprisonment under the Criminal Procedure Code.	The whole.
1887 . .	I . .	An Act to further amend Bombay Act II of 1874.	The whole.

Acts of the Lieutenant-Governor of Bengal in Council.

1864 . .	II . .	An Act for the regulation of Jails and the enforcement of discipline therein.	So much as has not been repealed.
1865 . .	V . .	An Act to amend Act II of 1864, passed by the Lieutenant-Governor of Bengal in Council, and to extend the provisions thereof to the Presidency Jail.	So much as has not been repealed.

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(*The Schedule.—Enactments repealed.*)

THE SCHEDULE—*contd.*

Year.	No.	Title or short title.	Extent of repeal.
1	2	3	4
<i>Regulations made under the Statute 33 Victoria, Chapter 3.</i>			
1872	III	Santhal Parganas Settlement Regulation	So much of the schedule (as amended by Regulation III of 1886), as relates to Bengal Acts II of 1864 and V of 1865.
1874	IX	Arakan Hill District Laws Regulation, 1874	So much as relates to Act XXVI of 1870.
1875	II	Assam Prisons Regulation, 1875	The whole.
1890	I	British Baluchistan Laws Regulation, 1890	So much as relates to Act XXVI of 1870.

S. HARVEY JAMES,
Secretary to the Government of India.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>			
18	CANES, RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK—			
	Canes, Malacca	dozen	R a. 1 0	Five per cent.
	Rattans	cwt.	7 0	"
	All other sorts except common bamboos, which are free . . . . .	.....	<i>ad valorem</i>	"
19	CARRIAGES and component parts thereof, except railway carriages and trucks, which are free . . . . .	.....	"	"
20	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china and porcelain (for which see No. 26) . . . . .	.....	"	"
21	CLOCKS, WATCHES and other timekeepers . . . . .	.....	"	"
22	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 24)—			
	Yarn of all kinds	cwt.	9 0	"
	All other sorts . . . . .	.....	<i>ad valorem</i>	"
23	CORAL, real . . . . .	.....	"	"
24	CORDAGE AND ROPE made of any vegetable fibre—			
	Coir, cables, tarred	cwt.	10 0	"
	" rope	"	10 0	"
	Cordage, hemp, European	"	25 0	"
	" " Manila	"	30 0	"
	Twine, sail, European	lb	0 8	"
	All other sorts of cordage and rope . . . . .	.....	<i>ad valorem</i>	"
25	CORK and articles made of cork—			
	Bottle corks	gross	1 0	"
	Vial corks	"	0 4	"
	All other sorts . . . . .	.....	<i>ad valorem</i>	"
26	EARTHENWARE (except Earthenware piping, for which see No. 15), china, china clay and porcelain . . . . .	.....	<i>ad valorem</i>	"
27	FEATHERS . . . . .	.....	"	"
28	FIREWORKS, China	box of 133½ lb	35 0	"
	" all other sorts . . . . .	.....	<i>ad valorem</i>	"
29	FLAX and articles made of Flax, including linen-thread . . . . .	.....	<i>ad valorem</i>	"
30	GLASS, glass-ware, beads, false pearls, and false corals—			
	Bangles, glass, China, gilt	hundred pairs	15 0	"
	" " not gilt	"	3 0	"
	Beads, China	cwt.	36 0	"
	Coral, false . . . . .	.....	<i>ad valorem</i>	"
	Glass, China, all colours	133½ lb	32 0	"
	" crown, coloured	100 superficial feet	14 0	"
	" " of sizes	"	6 8	"
	Pearls, false, Bajria	lakh	3 0	"
	" " Boria	thousand	1 0	"
	" " Jauria	lakh	5 0	"
	" " Lolakh	thousand	0 12	"
	" " Nathia	"	0 3	"
	" " Tachia	"	1 0	"
	" " Wattanah	lakh	10 0	"
	All other sorts of beads, false pearls, glass and glassware . . . . .	.....	<i>ad val. rem</i>	"
31	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal	cwt.	56 0	"
	Cutch and gambier	"	17 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manu- factured—<i>contd.</i>			
31	GUMS, GUM-RESINS, and articles made of gum or gum-resin—<i>contd.</i>		<i>R a.</i>	
	Gum Ammoniac	cwt.	14 0	Five per cent.
	„ Arabic	„	18 0	„
	„ Bdellium (common gum)	„	10 0	„
	„ Benjamin	„	40 0	„
	„ Bysabol (coarse myrrh)	„	14 0	„
	„ Olibanum or frankincense	„	12 0	„
	„ Persian (false)	„	0 0	„
	„ Kino	„	10 0	„
	Myrrh	„	40 0	„
	Rosin	„	4 4	„
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin . . . . .	.....	<i>ad valorem</i>	„
32	HEMP and articles made of hemp— Piece-goods and all other sorts (except rope, for which see No. 24) . . . . .	.....	„	„
33	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, border	each	32 0	„
	„ buffalo	score	80 0	„
	„ cow	„	60 0	„
	Skins, all kinds . . . . .	.....	<i>ad valorem</i>	„
34	INSTRUMENTS AND APPARATUS— Musical, Drawing, Measuring, Optical, Photogra- phic (including materials for photography), Sur- veying and Surgical (including surgical appli- ances) . . . . .	.....	<i>ad valorem</i>	„
35	IVORY AND IVORY-WARE— Unmanufactured—			
	Elephants' grinders	cwt.	125 0	„
	Elephants' tusks (other than hollows, centres and points) each exceeding 20lb in weight and hollows, centres and points each weighing 10lb and over	„	800 0	„
	Elephants' tusks (other than hollows, centres and points) not less than 10lb and not exceed- ing 20lb each, and hollows, centres and points each weighing less than 10lb	„	680 0	„
	Elephants' tusks each less than 10lb (other than hollows, centres and points)	„	525 0	„
	Sea-cow or moye teeth, each not less than 4lb	„	175 0	„
	Sea-cow or moye teeth, each not less than 3lb and under 4lb	„	170 0	„
	Sea-cow or moye teeth, each less than 3lb	„	130 0	„
	Articles made of ivory . . . . .	.....	<i>ad valorem</i>	„
36	JEWELLERY, including plate—			
	Silverware, plain	tola	1 0	„
	„ embossed or } other than European „ chased	„	1 4	„
	All other sorts, except precious stones and pearls, unset, which are free . . . . .	.....	<i>ad valorem</i>	„
37	JUTE, articles made of . . . . .	.....	„	„
38	LAC, all sorts . . . . .	.....	„	„
39	LEATHER and articles made of Leather, including Boots and Shoes, Harness and Saddlery, but excluding Belting for driving Machinery, which is free . . . . .	.....	<i>ad valorem</i>	„
40	MARINE AND NAVAL STORES, not otherwise described	.....	„	„
41	MATCHES, Lucifer, and all other sorts . . . . .	.....	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>		<i>R. a.</i>	
42	MATS— Floor-matting, China and Singapore, of all sorts	hundred	75 0	Five, per cent.
	All other sorts, except coir-matting (for which see No. 22)	.....	<i>ad valorem</i>	"
43	OIL-CLOTH AND FLOOR-CLOTH	.....	"	"
44	PAINTS, COLOURS, PAINTERS' MATERIALS, and Compositions for application to leather and metals— Ochre, other than European, all colours	cwt.	1 8	"
	Paints of sorts	"	9 0	"
	" composition	"	56 0	"
	" patent driers	"	10 0	"
	Prussian blue, China	lb	0 10	"
	" " European	"	1 0	"
	Red lead	cwt.	12 0	"
	Turpentine	Imperial gallon	1 14	"
	Verdigris	cwt.	70 0	"
	Vermilion, Canton	box of 90 bundles	94 0	"
	White lead	cwt.	14 0	"
	All other sorts	.....	<i>ad valorem</i>	"
45	PAPER of all kinds	.....	"	"
46	PERFUMERY— Rose-flowers, dried	cwt.	12 0	"
	Rose-water	Imperial gallon	1 14	"
	All other sorts, except perfumed spirit (for which see Schedule III)	.....	<i>ad valorem</i>	"
47	PIECE-GOODS not otherwise described, except cotton piece-goods, which are free	.....	"	"
48	PIPES and other implements used in the consumption of tobacco	.....	"	"
49	PITCH, TAR AND DAMMER— Bitumen	.....	"	"
	Dammer	cwt.	6 0	"
	Pitch American and European	"	6 0	"
	" coal	"	2 8	"
	Tar, American and European	"	6 0	"
	" coal	"	2 8	"
	" mineral	.....	<i>ad valorem</i>	"
50	SEEDS— Castor	cwt.	4 8	"
	Cummin	"	17 0	"
	" black	"	6 0	"
	Linseed	"	5 8	"
	Meihi	"	4 0	"
	Mustard, rape or sarson	"	5 0	"
	Poppy	"	6 0	"
	Quince, bihidana	"	45 0	"
	Sazira	"	22 0	"
	Til or jinjili	"	7 8	"
	All other sorts	.....	<i>ad valorem</i>	"
51	SHELLS AND COWRIES— Chanks—large shells, for cameos	hundred	6 8	"
	" white, live	"	7 0	"
	" " dead	"	4 0	"
	Cowras	"	0 8	"
	Cowries, bazar, common	cwt.	3 0	"
	" Maldivé	"	7 8	"
	" Nakhla	"	65 0	"
	" Sankhla	"	60 0	"
	" yellow, superior quality	"	2 8	"
	Mother-of-pearl, nacre	"	30 0	"
	Tortoise-shell	"	7 0	"
	" nakh	"	1 0	"
	All other sorts	"	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*concl'd.*GENERAL DUTIES—*concl'd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manu- factured—concl'd.		<i>R a.</i>	
52	SILK, AND ARTICLES MADE OF SILK—			
	Floss	lb	9 0	Five per cent
	Piece-goods . . . . .	.....	<i>ad valorem</i>	"
	Raw silk—			
	Chaháram, Cochin-China, and yellow Shanghai .	"	5 4	"
	Mathow	"	3 4	"
	Other kinds of China	"	7 0	"
	Waste and Kachra	"	1 2	"
	Panjam	"	2 0	"
	Persian	"	4 4	"
	Siam	"	2 0	"
	Produced from the tasar or other wild worm .	"	2 8	"
	Sewing thread, China	"	9 0	"
	All other sorts . . . . .	.....	<i>ad valorem</i>	"
53	SOAP . . . . .	.....	
54	STATIONERY, excluding paper (for which see No. 45) . . . . .	.....	
55	STONE AND MARBLE . . . . .	.....	
56	TALLOW AND GREASE	cwt.	25 0	"
57	TOILET REQUISITES not otherwise described . .	.....	<i>ad valorem</i>	"
58	TOYS and requisites for all games . . . . .	.....	"	"
59	UMBRELLAS, COTTON, under 20 inches	each	0 10	"
	" " 20 inches and upwards	"	1 0	"
	" " oiled, other than European	"	0 9	"
	" " all other sorts, including paper kettisals . . . . .	.....	<i>ad valorem</i>	"
60	WAX	cwt.	32 0	"
61	WOOD AND TIMBER, except railway sleepers and firewood, which are free . . . . .	.....	<i>ad valorem</i>	"
62	WOOLLEN GOODS—			
	Braid			
	Hosiery			
	Piece-goods			
	All other sorts	.....	"	"

SCHEDULE V.—(EXPORT TARIFF.)

Name of Article.	Rate of duty.
RICE, WHETHER HUSKED OR UNHUSKED, INCLUD- ING RICE-FLOUR.	Three annas per Indian maund of 82½ avoirdupois weight.

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 11.} CALCUTTA, SATURDAY, MARCH 17, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT NO. II.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

MILITARY SECRETARY'S OFFICE

NOTIFICATION.

Calcutta, the 12th March, 1894.

No. 550-M.—In modification of Military Secretary's Office Notification No. 453-M., dated the 6th March, 1894, it is hereby notified that His Excellency the Viceroy and Governor-General will leave Calcutta for Simla on Friday, the 30th idem, at 5-3 P.M. (*Calcutta time*).

His Excellency will visit *en route* Lucknow and arrive at Simla on Monday, the 9th April, 1894, at 2 P.M.

All covers intended to reach His Excellency the Viceroy and Governor-General during His Excellency's journey should be addressed "Governor-General's Camp", without the addition of any Post-town.

The party accompanying His Excellency on tour is as follows:—

1. HER EXCELLENCY THE COUNTESS OF ELGIN.

2. MISS BRUCE.

3. H. BABINGTON SMITH, ESQ., PRIVATE SECRETARY TO THE VICEROY.
4. LIEUT.-COLONEL A. G. A. DURAND, C.B., MILITARY SECRETARY TO THE VICEROY.
5. SURGEON-LIEUT.-COLONEL B. FRANKLIN, SURGEON TO THE VICEROY.
6. LIEUTENANT S. H. POLLEN, AIDE-DE-CAMP TO THE VICEROY.
7. LIEUTENANT F. L. ADAM, AIDE-DE-CAMP TO THE VICEROY.
8. LIEUTENANT R. G. T. BAKER-CARR, AIDE-DE-CAMP TO THE VICEROY.
9. F. W. LATIMER, ESQ., REGISTRAR, PRIVATE SECRETARY'S OFFICE.

All communications connected with business of a mere routine nature should be sent, as usual, to the Head Quarters of the several Departments.

By Command,

A. DURAND, *Lieut.-Colonel,*
Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Calcutta, the 15th March, 1894.

No. 6.—The Governor General in Council has been pleased to accept the resignation by Mr. Arthur Caspersz, Barrister-at-Law, of his office of Officiating Reporter for the Indian Law Reports in the High Court, Calcutta.

S. HARVEY JAMES,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 16th March, 1894.

No. 532.—In exercise of the powers conferred by section 17 of the Indian Arms Act (XI of 1878), the Governor General in Council is pleased to direct that the following clause shall be added to the conditions printed on the back of Forms VI, VII, VIII, IX, X and XI of the forms of licenses prescribed by Home Department Notification No. 518, dated the 6th March 1879, as amended by the Notifications marginally noted:—

This license does not authorize the licensee to possess Government arms or ammunition.

Explanation.—A "Government arm" is a fire arm or other weapon which is the property of the Government.

"Government ammunition" is ammunition manufactured in any Government factory, or which is prepared for and supplied to Government.

No. 546.—His Excellency the Governor General is pleased to confer the privilege of private entrée to Government House upon

Shuja-ul-Mulk Asaf-ud-Daulah Nawab Saiyid Muhammad Zain-ul-Abidin Khán Bahadur Firoz Jang of Murshidabad.

EXAMINATIONS.

The 12th March, 1894.

No. 89.—In continuation of the Notification of the Home Department No. 380, dated the 27th October, 1893, Rule 1 of the Regulations respecting the next examination of candidates for the Civil Service of India is published below for general information:—

1. On the 1st August, 1894, and following days, an examination open to all qualified persons will be held in London (a). Not fewer than 60 persons will be selected, if so many shall be found duly qualified: *vis.*, 14 for the Lower Provinces of Bengal (including Assam); 25 for the Upper Provinces of Bengal (including the Punjab, Oudh and the Central Provinces); 6 for Burma; 8 for Madras; and 7 for Bombay (b).

(a) An order for admission to the examination will be sent to each candidate on the 18th July, 1894.

(b) For the method of distribution, see No. 1 of the announcements on page 3 of the Rules published with the Notification quoted above.

MEDICAL.

The 16th March, 1894.

No. 151.—The Home Department Notification No. 72, dated the 2nd February, 1894, placing temporarily the services of Brigade-Surgeon-Lieutenant-Colonel A. Cameron, M.D., Civil Surgeon of Benares, at the disposal of the Military Department is hereby cancelled.

No. 154.—Surgeon-Lieutenant-Colonel R. C. Sanders, Ophthalmic Surgeon and Professor of Ophthalmic Surgery, Medical College, Calcutta, has obtained leave on urgent private affairs for six months, with effect from the 28th April, 1894.

JUDICIAL.

The 15th March, 1894.

No. 287.—The services of Captain W. D. Thomson, 1st Bengal Cavalry, are placed at the disposal of the Chief Commissioner of the Central Provinces for employment as Officiating Cantonment Magistrate of Kamptee.

POLICE.

The 15th March, 1894.

No. 124.—The services of Mr. G. W. Gayer, Assistant District Superintendent of Police, are replaced at the disposal of the Chief Commissioner, Central Provinces, with effect from the forenoon of the 9th February, 1894.

EDUCATION.

The 15th March, 1894.

No. 85.—Mr. Sitaram Vishvanath Patvardhan, Educational Inspector, Southern Division, Bombay Presidency, is appointed to officiate as Director of Public Instruction, Hyderabad Assigned Districts, during the absence on leave of Rao Bahadur Shriram Bhikaji Jatar, or until further orders.

C. J. LYALL,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

GENERAL.

Calcutta, the 3rd March, 1894.

No. 967 (C.)—72.—Sir E. C. Buck, Kt, C.S.I., Secretary to the Government of India in the Department of Revenue and Agriculture, is granted privilege leave for one month and five days, with effect from the 3rd March, 1894.

No. 967 (D.)—72.—Mr. M. Finucane, I.C.S., whose services have been placed at the disposal of the Government of India by the Government of Bengal, is appointed to officiate as Secretary to the Government of India in the Department of Revenue and Agriculture, during the absence of Sir E. Buck.

Mr. Finucane assumed charge of the duties of the appointment on the afternoon of the 3rd instant.

E. D. MACLAGAN,

Under-Secretary to the Government of India.

METEORQLOGY.

The 16th March 1894.

No. 1196-27.—During the absence of Mr. C. Little on furlough for seven months granted to him by the Government of Bengal in Notification No. 1043 A, dated 7th February, 1894,

Mr. J. H. Gilliland, Professor, Presidency College, Calcutta, is appointed to act as Second Assistant to the Meteorological Reporter to the Government of India.

M. FINUCANE,

Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 13th March, 1894.

No. 366-G.—Lieutenant F. C. L. Waller, Indian Staff Corps, Officiating Wing Officer and Adjutant, is appointed to officiate as Squadron Commander and 2nd-in-Command, Deoli Irregular Force, with effect from the date of assuming charge, and during the absence on leave of Captain E. R. Penrose, or until further orders.

No. 368-G.—Lieutenant-Colonel C. Ransford, General List, Infantry, Wing Commander and 2nd in-Command, Bhopal Battalion, is appointed to officiate as Commandant, Erinpura Irregular Force, with effect from the date of assuming charge, and during the absence on leave of Lieutenant-Colonel P. W. Smith, or until further orders.

No. 372-G.—Mr. W. A. Gayer, Assistant, in Rajputana, to the General-Superintendent of Operations for the Suppression of Thagi and Dakaiti, is granted privilege leave, for three months, with effect from the 16th April, 1894.

The 15th March, 1894.

No. 946-I.—Captain P. R. Mantell, of the Royal Welsh Fusiliers, is invested with the powers of a Magistrate of the 3rd class, as described in sections 32 and 33 of the Code of Criminal Procedure to be exercised within the limits of the Sipri Cantonment, with effect from the 11th February, 1894.

No. 947-I.—In exercise of the powers conferred by section 28 of Act III of 1880, as applied to the Sipri Cantonment, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to invest Captain P. R. Mantell, of the Royal Welsh Fusiliers, with power to try breaches of any rule made under section 25 of the said Act within the limits of the Sipri Cantonment, with effect from the 11th February, 1894.

The 16th March, 1894.

No. 960-I.—Whereas the Governor-General in Council has power and jurisdiction within the Civil and Military Station of Bangalore; In exercise of such powers and jurisdiction, and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to apply the provisions, so far as they may be suitable, of the Prevention of Cruelty to Animals Act (XI of 1890) to the Civil and Military Station of Bangalore.

2. So much of Foreign Department Notification No. 2252-I., dated the 7th August, 1883, as relates to the extension, in part, of Bengal Act I of 1869, to the Civil and Military Station of Bangalore, is hereby cancelled, except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings commenced before this date.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

STAMPS (NON-JUDICIAL).

EXEMPTIONS AND REDUCTIONS UNDER THE ACT.

Calcutta, the 14th March, 1894.

No. 1332-S.R.—Whereas under the terms of the Resolution in the Finance and Commerce Department No. 3646, dated the 13th November, 1880, the Coimbatore District Board has paid into the Government Treasury the sum of Rs 80 as composition for the stamp-duty chargeable on a sum of Rs 16,000, which the said District Board was authorized to borrow and which has been raised by the issue of the undermentioned debentures dated the 1st December, 1893, *viz.* :—

No.	IA	IB	IIA	IIB	IIIA	IIIB	Rs
	5,000
	5,000
	2,000
	2,000
	1,000
	1,000

In exercise of the power conferred by section 8 of the Indian Stamp Act, I of 1879, the Governor General in Council has exempted the said debentures from any stamp-duty with which they might be otherwise chargeable, whether on issue, renewal, sub-division or consolidation.

LEAVE AND APPOINTMENTS.

The 15th March, 1894.

No. 1374-P.—Mr. G. E. Manisty, Indian Civil Service, is appointed to officiate as Accountant General, Bengal.

Mr. F. C. Harrison, Deputy Accountant General, Bengal, is appointed to officiate as Accountant General, Bengal, until relieved by Mr. Manisty.

The 16th March, 1894.

No. 1419-P.—Surgeon-Lieutenant-Colonel J. Scully (Bengal Establishment), Assay Master, Calcutta, is granted special leave on urgent private affairs for six months, with effect from 4th April, 1894.

Surgeon-Major H. P. Yeld (Bengal Establishment), Deputy Assay Master, Bombay, is appointed to officiate as Assay Master, Calcutta, during the absence of Surgeon-Lieutenant-Colonel J. Scully on leave, or until further orders.

J. F. FINLAY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 16th March, 1894.

APPOINTMENTS.

ARMY STAFF.

No. 253.—The Commander-in-Chief in India has been pleased to make the following appointment in the Intelligence Branch of the Quarter Master General's Department :—

Lieutenant the Hon'ble H. D. Napier, 2nd Regiment, Central India Horse, to be Staff Lieutenant, *vice* Lieutenant Peach. Dated 29th November, 1893.

COMMISSARIAT-TRANSPORT DEPARTMENT.

No. 254.—Lieutenant H. R. Troup, Indian Staff Corps, Deputy Assistant Commissary-General, 2nd class, on probation, is confirmed in that appointment, with effect from the 21st October, 1892.

ORDNANCE DEPARTMENT.

No. 255.—Lieutenant W. Malleson, Royal Artillery, to officiate as an Ordnance Officer, 4th class, to fill an existing vacancy, with effect from the 6th March, 1894.

STAFF CORPS.

No. 256.—Second-Lieutenant Gilbert Bailey, Middlesex Regiment, officiating Wing Officer, 4th Regiment (1st Battalion, Rifle Regiment), Bombay Infantry, having completed eighteen months' probationary service, is admitted to the Indian Staff Corps from the 17th August, 1892, subject to confirmation by the Secretary of State for India.

Second-Lieutenant Bailey will rank as Lieutenant in the Indian Staff Corps from the above date, subject to Her Majesty's approval.

No. 257.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars 1891, the undermentioned officer of the Unattached List is admitted to the Indian Staff Corps, with effect from the date specified, subject to confirmation by the Secretary of State for India :—

Second-Lieutenant Patrick Henry Dundas, officiating Wing Officer, 6th Bengal Infantry,—5th January, 1894.

No. 258.—With reference to para. 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officers of the Unattached List are admitted to the Indian Staff Corps, with effect from the dates

specified, subject to confirmation by the Secretary of State for India :—

Second-Lieutenants—

Ralph de Seton Dudgeon, Wing officer, 25th Bombay Infantry,—3rd March, 1894.

Ronald Edward Elliott Kriekenbeek, attached to the 4th Bombay Infantry,—1st March, 1894.

NATIVE ARMY.

No. 259.—22nd (Punjab) Regiment of Bengal Infantry—

Jemadar Asadullah Khan, appointed on probation in G. G. O. No. 346 of 1892, is confirmed in that rank, with effect from the 18th February, 1892.

FURLOUGH AND LEAVE.

No. 260.—The undermentioned officers are granted leave out of India under article 704, Army Regulations, India, vol. I, part I :—

Colonel R. C. Hart, V.C., Royal Engineers, Director of Military Education in India, (p. a.) for eight months.

Captain G. C. Lister, The King's Royal Rifle Corps, Aide-de-Camp to His Honour the Lieutenant-Governor of Bengal, (p. a.) for eight months.

Surgeon-Colonel R. P. Ferguson, Army Medical Staff, Principal Medical Officer, Sirhind District, (p. a.) for eight months.

No. 261.—The undermentioned officers are granted furlough out of India :—

Colonel J. R. Wilmer, Indian Staff Corps, Superintendent, 2nd grade, Survey of India (p. a.), till 20th January, 1896, under rule IX of the regulations of 1858.

Captain J. G. Smith, Indian Staff Corps, Assistant Commissary General, 4th class, (p. a.) for one year, under rule I of the regulations of 1875.

Captain G. F. W. St. John, Royal Artillery, Commandant, No. 1 (Kohat) Mountain Battery, (p. a.) for two years, under rule IX of the regulations of 1858.

No. 262.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty :—

Colonel A. H. Prinsep, C.B., Cavalry, for one year. Pension service—38th year commenced 2nd December, 1893.

Colonel D. M. Strong, C.B., General List Infantry, Commandant, 10th (The Duke of Cambridge's Own) Regiment of Bengal Lancers, for eight months. Pension service—35th year commenced 19th January, 1894.

Lieutenant-Colonel P. W. Smith, General List, Infantry, Commandant, Erinpura Irregular Force, for seven months. Pension service—33rd year commenced 15th June, 1893.

Major H. S. Wheatley, Indian Staff Corps, Wing Commander and second-in-command, 2nd Battalion, 3rd Gurkha (Rifle) Regi-

ment, for one year. Pension service—24th year commenced 3rd August, 1893.

Major R. Fulton, Indian Staff Corps, Wing Commander and 2nd-in-command, 2nd Battalion, 1st Gurkha (Rifle) Regiment, for one year. Pension service—23rd year commenced 17th February, 1894.

Captain C. H. Morris, Indian Staff Corps, 1st Regiment of Bengal Infantry, for eight months. Pension service—20th year commenced 27th October, 1893.

Captain W. F. M. I. Fraser, Indian Staff Corps, Wing Officer, 18th Regiment of Bengal Infantry, for one year. Pension service—15th year commenced 2nd July, 1893.

Captain S. C. Gough, Indian Staff Corps, Squadron Commander 5th Regiment of Bengal Cavalry, for one year. Pension service—15th year commenced 11th October, 1893.

Captain A. G. Peyton, Indian Staff Corps, Squadron Commander, 9th Regiment of Bengal Lancers, for six months. Pension service—14th year commenced 11th August, 1893.

Lieutenant C. Bailey, Indian Staff Corps, Squadron officer and Adjutant, 16th Regiment of Bengal Cavalry, for one year. Pension service—10th year commenced 12th November, 1893.

Lieutenant H. G. Stainforth, Indian Staff Corps, Squadron Officer and Adjutant, 4th Regiment of Bengal Cavalry, for one year. Pension service—10th year commenced 7th February, 1894.

Lieutenant R. E. H. Dyer, Indian Staff Corps, Wing Officer and Quarter Master, 29th (Punjab) Regiment of Bengal Infantry, for one year. Pension service—9th year commenced 29th August, 1893.

Lieutenant H. E. Hitchins, Indian Staff Corps, Wing Officer, 1st Regiment of Bengal Infantry, for one year. Pension service—7th year commenced 11th February, 1894.

Lieutenant C. W. Tribe, Indian Staff Corps, Wing Officer, 38th (Dogra) Regiment of Bengal Infantry, for one year. Pension service—6th year commenced 29th September, 1893.

Lieutenant A. Hodson-Cooke, Indian Staff Corps, Wing Officer, 1st Regiment of Infantry, Hyderabad Contingent, for one year. Pension service—6th year commenced 5th December, 1893.

No. 263.—The undermentioned officers are granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Captain H. L. Custance, Indian Staff Corps, Wing Officer, 36th (Sikh) Regiment of Bengal Infantry, for one year. Pension service—15th year commenced 17th May, 1893.

Lieutenant W. E. E. Lloyd, Indian Staff Corps, Wing Officer, 4th Regiment of Infantry, Hyderabad Contingent, for one

year. Pension service—7th year commenced 11th February, 1894.

No. 264.—Lieutenant-Colonel B. Wemyss, General List, Infantry, Commandant, 24th (Punjab) Regiment of Bengal Infantry, has been permitted by the Secretary of State for India to reside out of India with effect from the 26th March, 1894, on vacating the command of his regiment.

No. 265.—The undermentioned officers and warrant officer have been granted extensions of furlough or leave by the Secretary of State for India:—

Colonel T. A. Scott, Indian Staff Corps, Deputy Commissioner, 1st class, Central Provinces, (m. c.) for six months.

Lieutenant-Colonel A. S. Roberts, General List, Infantry, Deputy Commissioner, 1st grade, Punjab, (m. c.) for six months.

Captain and Brevet Major H. Mansfield, Indian Staff Corps, Assistant Commissary-General, 3rd class. (m. c.) for 188 days.

Captain C. Y. Crommelin, Indian Staff Corps Wing Officer, 1st Battalion, 1st Gurkha (Rifle) Regiment, (m. c.) for six months.

Captain T. F. B. Renny-Tailyour, Royal Engineers, Deputy Superintendent, 2nd grade, Survey of India, (p. a.) for eight months.

Lieutenant I. G. White, Indian Staff Corps, Squadron Officer, 16th Regiment of Bengal Cavalry, (m. c.) for fourteen days.

Lieutenant E. V. Martin, Indian Staff Corps, Wing Officer, 18th Regiment of Bengal Infantry, (m. c.) for six months.

Lieutenant W. N. Evans, Indian Staff Corps, Squadron Officer, 10th (The Duke of Cambridge's Own) Regiment of Bengal Lancers, (m. c.) for six months.

Lieutenant A. Ward, Indian Staff Corps, Wing Officer, 30th (Punjab) Regiment of Bengal Infantry, (m. c.) till 13th June, 1894.

Lieutenant G. M. Baldwin, Indian Staff Corps, Squadron Officer, (The Queen's Own) Corps of Guides, (p. a.) for six months.

Lieutenant C. T. W. Forth, Indian Staff Corps, Wing Officer, 30th (Punjab) Regiment of Bengal Infantry, (p. a.) for three months.

Lieutenant H. S. Rogers, Royal Engineers, Assistant Engineer, 2nd grade, Military Works Department, (m. c.) for three months.

Surgeon-Captain G. B. French, 8th Regiment of Bengal Infantry, (p. a.) till 15th October, 1894.

Lieutenant R. S. Wildey, Deputy Assistant Commissary, Ordnance Department, Overseer, Gunpowder Factory, Ishapore, (m. c.) for three months.

Conductor C. Lambert, Ordnance Department, (m. c.) for three months.

No. 266.—Captain E. T. Gastrell, Indian Staff Corps, was granted six months' extension of furlough (m. c.) from 6th October, 1893, by the Secretary of State for India, under rule VI of the regulations of 1875.

No. 267.—Captain E. J. Medley, Indian Staff Corps, Squadron Commander, 17th Regiment of Bengal Cavalry, is granted an extension of leave to 7th January, 1894.

LONDON GAZETTE.

No. 268.—The following extract is published for general information:—

"London Gazette," dated the 20th February, 1894, page 1088.

WAR OFFICE, PALL MALL,

20th February, 1894.

* * * * *

Memoranda.

* * * * *

INDIAN STAFF CORPS.

Colonel Elborough Martin Woodcock is transferred to the Unemployed Supernumerary List. Dated 4th February, 1894.

* * * * *

PROMOTIONS.

No. 269.—The following promotions are made, subject to Her Majesty's approval:—

INDIAN STAFF CORPS.

Majors to be Lieutenant-Colonels.

Dated 14th March, 1894.

Frederick Duncan Raikes, C.I.E.

Brevet-Lieutenant-Colonel Charles Reginald Macgregor, D.S.O.

Lieutenants to be Captains.

Dated 10th March, 1894.

Arthur Henry McMahon, C.I.E.

Alexander Lumsdaine Lindesay.

Albert Walter deWilton.

John Manners Smith, V.C., C.I.E.

Francis Henry Bagot Commeline.

Frederick Aubrey Hoghton.

Charles Schofield.

Francis Gordon Cardew.

Arthur Cyril Beaumont Johnson.

Arthur Edwin Stewart Hartigan.

Louis James Andrews.

Robert Mitchell Betham.

Robert Worgan Falcon.

Eric John Eagles Swayne.

Harold Richard Mead.

Edward Alexander Gayer.

Claude William Wilkieson.

John Fisher.

James Fearnley Stewart.

Arthur Francis Bruce.

Thomas Adam Fischer.

Mackenzie Walcott Baugh.

Sydney Francis Crocker.

George Wyndham Chichester Knatchbull.
Lawrence Impey.
Raoul Guy Richard deVismes.
John Archer Loudon.
Robert Alexander Carruthers.
Charles Edward Halkett Connell.
Henry George Bowen Raitt.
Charles Vaughan Mainwaring.
Alfred Wilberforce Leonard.
Adrian John Hebron Vanrenen.
Robert James Reid Brown.
Charles Cecil Archibald Sillery.

MISCELLANEOUS LIST.

Bengal.

No. 270.—Sergeant James Lennox, Clerk in, the Intelligence Branch of the Quarter Master General's Department, to be Sub-Conductor, with effect from the 19th January, 1894, *vice* Sub-Conductor John Smart, transferred to the pension establishment.

NATIVE ARMY.

No. 271.—7th (*The Duke of Connaught's Own*) Regiment of Bengal Infantry—

Color-Havildar Bikram Singh to be Jemadar, *vice* Makhan Singh, deceased, with effect from the 18th December, 1893.

No. 272.—25th (*Punjab*) Regiment of Bengal Infantry—

Havildar Fateh Singh to be Jemadar, *vice* Santa Singh, transferred to the pension establishment, with effect from the 13th February, 1894.

No. 273.—1st Battalion 4th Gurkha (*Rifle*) Regiment—

Havildar Amardhoj Thápa to be Jemadar, *vice* Jaswant Thápa, transferred to the pension establishment, with effect from the 15th February, 1894.

PUNJAB FRONTIER FORCE.

No. 274.—1st Regiment of Punjab Infantry—

Jemadar Raghu-bir Singh, from the 37th (*Dogra*) Regiment of Bengal Infantry, to be Subadar, *vice* Lachhman, deceased, with effect from the 16th March, 1894.

RETIREMENTS.

No. 275.—Lieutenant-Colonel Robert Bartholomew, General List, Cavalry, Deputy Commissioner, 1st grade, Punjab, has been permitted by the Secretary of State for India to retire from the service, with effect from the 2nd April, 1894, subject to Her Majesty's approval.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 276.—Northern Bengal Mounted Rifles—

George Edwin Trucman, Gentleman, to be Second-Lieutenant, with effect from the 2nd February, 1894, *vice* Hutchison, resigned.

No. 277.—1st Punjab Volunteer Rifle Corps—

Honorary Lieutenant and Quartermaster William Edwin Browne, to be Captain, *vice* Lander, resigned.

No. 278.—Upper Burma Volunteer Rifles—
Geoffrey Frederick Henry Cather, Gentleman, to be Second-Lieutenant, *vice* Murray, resigned.

PROMOTIONS.

No. 279.—Gorakhpur Light Horse—

Captain John Joseph Holdsworth, Commandant, to be Major, to complete the establishment.

RESIGNATIONS.

No. 280.—2nd Punjab (*Simla*) Volunteer Rifle Corps—

Captain J. F. Whyte, (Indian Staff Corps) resigns his commission.

MARINE DEPARTMENT.

No. 14.—In exercise of the powers conferred by rule (2) of Section 2, and by Section 4, of the Indian Marine Act, 1887 (as amended by Act XXII of 1888), which was extended to the whole of Upper Burma, except the Shan States, by the Notification of the Chief Commissioner of Burma, No. 132, dated the 6th April, 1893, and published in the *Burma Gazette*, dated 8th April, 1893, page 154, and the *Gazette of India*, dated 15th April, 1893, Part II, page 272, the Governor General in Council is pleased to declare that the provisions of the Notifications of the Government of India in the Marine Department, Nos. 57, dated the 2nd November, 1888, and 50, dated 28th October, 1887, which were published in the *Gazette of India*, dated the 3rd November, 1888, and 29th October, 1887, respectively, shall extend to the whole of Upper Burma, except the Shan States.

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 10th March, 1894.

No. 120.—Captain H. Bonham-Carter, R.E., class II, grade 4, of the Superior Revenue Establishment of State Railways, Traffic Depart-

ment, is appointed to officiate as Assistant Secretary to the Government of India in the Public Works Department, during the absence of Mr. H. P. Burt on privilege leave, or until further orders.

No. 121.—Mr. C. E. Livesay, Executive Engineer, 1st grade, Bengal, was permitted to retire from the service of Government, under Article 720 of the Civil Service Regulations, with effect from the forenoon of the 20th February, 1894.

The 13th March, 1894.

No. 122.—Mr. E. H. Stone, Executive Engineer, 1st grade, State Railways, is permitted, at his own request, to retire from the service of Government under the provisions of Article 712(c) of the Civil Service Regulations, with effect from the forenoon of the 14th February, 1894.

No. 123.—Mr. F. G. Heaven, Officiating Government Examiner of Accounts, Bengal and North-Western Railway Company, is granted furlough out of India for one year and eight months, under Article 340 of the Civil Service Regulations.

The 14th March, 1894.

No. 124.—Mr. F. E. Godfrey, Examiner of Accounts, is placed on special duty under the Accountant General, Public Works Department, with effect from the 8th March, 1894.

No. 125.—Mr. R. N. Burn, Examiner of Telegraph Accounts, is granted furlough out of India for one year, under Article 371 of the Civil Service Regulations, with effect from the 19th April, 1894, or such subsequent date on which he may avail himself of it.

No. 126.—Mr. F. E. Godfrey, Examiner of Accounts, on special duty, under the Accountant General, Public Works Department, is appointed Examiner of Telegraph Accounts.

No. 127.—The services of Mr. E. G. Foy, Executive Engineer, 2nd grade, Rajputana and Central India, are temporarily placed at the disposal of the Chief Commissioner of Burma.

No. 128.—Second-Lieutenant Arthur Tyrrell Chamier, R.E., is appointed to the Public Works Department as an Assistant Engineer, 3rd grade, and posted to State Railways. His services are placed at the disposal of the Director General of Railways.

The 15th March, 1894.

No. 130.—The Governor General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to the several Local Administrations with effect from the dates specified :—

NAMES.	From	To	Nature of promotion.	With effect from
Matadin, Sukul . . .	Assistant Engineer, 1st grade, sub. <i>pro tem.</i>	Assistant Engineer, 2nd grade.	...	16th December, 1893.
Prasad, Ishwari . . .	Executive Engineer, 3rd grade, <i>temporary rank.</i>	Assistant Engineer, 1st grade.	...	20th December, 1893.
Matadin, Sukul . . .	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Sub. <i>pro tem.</i>	6th January, 1894.
Bailey, R. J. . . .	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Permanent	13th January, 1894.
Gilliland, P. W. . .	Executive Engineer, 3rd grade, <i>temporary rank.</i>	Assistant Engineer, 1st grade.	...	16th January, 1894.
Walsh, C. P. . . .	Assistant Engineer, 3rd grade.	Assistant Engineer, 2nd grade.	Sub. <i>pro tem.</i>	26th January, 1894.
Müller, H. A. C. . .	Assistant Engineer, 3rd grade.	Assistant Engineer, 2nd grade.	Sub. <i>pro tem.</i>	1st February, 1894.
Walling, H. O. . . .	Executive Engineer, 3rd grade, <i>temporary rank.</i>	Executive Engineer, 3rd grade.	Sub. <i>pro tem.</i>	2nd February, 1894.
Gilliland, P. W. . .	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Temporary	2nd February, 1894.
Cox, S.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Sub. <i>pro tem.</i>	2nd February, 1894.
Griffin, J. V. . . .	Assistant Engineer, 3rd grade.	Assistant Engineer, 2nd grade.	Permanent	2nd February, 1894.
Walsh, C. P. . . .	Assistant Engineer, 2nd grade, sub. <i>pro tem.</i>	Assistant Engineer, 2nd grade.	Permanent	2nd February, 1894.
Walling, H. O. . . .	Executive Engineer, 3rd grade, sub. <i>pro tem.</i>	Executive Engineer, 3rd grade.	Permanent	4th February, 1894.
Light, L. A. . . .	Executive Engineer, 3rd grade, <i>temporary rank.</i>	Executive Engineer, 3rd grade.	Sub. <i>pro tem.</i>	4th February, 1894.
Matadin, Sukul . . .	Assistant Engineer, 1st grade, sub. <i>pro tem.</i>	Assistant Engineer, 1st grade.	Permanent	4th February, 1894.
Chatterjee, Rakhal Dass .	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Sub. <i>pro tem.</i>	4th February, 1894.
Müller, H. A. C. . .	Assistant Engineer, 2nd grade, sub. <i>pro tem.</i>	Assistant Engineer, 2nd grade.	Permanent	4th February, 1894.

No. 131.—The following is published for general information:—

No. 80 I.

GOVT. OF INDIA, PUBLIC WORKS DEPT.—CIVIL WORKS, IRRIGATION.

Calcutta, the 13th March 1894.

Review of the Revenue Report of Irrigation Works in the North-Western Provinces for the year 1892-93.

Read—

Letter No. 152 I., dated the 15th January 1894, from the Government of the North-Western Provinces, forwarding the Revenue Report of Irrigation Works in the North-Western Provinces for 1892-93, and the Resolution of that Government reviewing the Report.

OBSERVATIONS.—The Irrigation Works in operation for which Capital and Revenue Accounts are kept are, as in the preceding year, nine in number. Four are classed as Productive, one, the Betwa Canal, as Protective, and four as Minor Works. The Capital outlay on these works during and up to the end of the year under review is shown in the following statement:—

	Number of works.	DURING THE YEAR 1892-93.							Total direct and indirect to end of 1892-93.		
		Works.	Estab- lish- ment.	Tools and Plant.	Suspense Account.	Total direct charges.	Indirect charges.	Total direct and indirect charges.			
		1	2	3	4	5	6	7		8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	
MAJOR WORKS.											
Protective Works (Ac- count head 35) . . .	1	8,390	1,929	56	—884	9,491	175	9,666	41,98,442		
Irrigation Works not charged against Reve- nue (Account head 49) .	4	3,46,039	73,513	4,779	—53,026	3,70,705	—22,221	3,48,484	7,52,58,317		
MINOR WORKS.											
Works for which Capital and Revenue Accounts are kept (Account head 43)—											
Works in operation .	4	40,596	8,856	..	—633	43,819	1,107	49,926	25,62,647		
Surveys . . .	3	206	...	...	...	206	...	206	2,81,658
TOTAL MINOR WORKS .	7	40,802	8,856	...	—633	49,025	1,107	50,132	28,44,305		
GRAND TOTAL .	12	3,95,231	84,298	4,835	—55,143	4,29,221	—20,939	4,08,282	8,23,01,064		

2. The total Capital outlay during the year is Rs. 1,27,028 less than during 1891-92. Under Suspense Account there is a decrease in expenditure of Rs. 88,262 owing to a large quantity of stock having been utilized, and under indirect charges there is a decrease of Rs. 50,706, the capitalized value of land revenue re-assessed on all land relinquished by the Irrigation Department up to the end of 1891-92 having been deducted from the indirect Capital charges of the canals concerned.

On the Betwa Canal, there was a Capital outlay of Rs. 9,666 incurred principally on drainage cuts of which 12 miles were opened during the year.

On the Ganges Canal, there was a Capital outlay of Rs. 86,217. The raising of the Puth Bridge was completed; masonry outlets and discharge flumes were constructed on certain distributaries; two miles of new distributary channel and 72 miles of new drainage cuts were completed.

On the Lower Ganges Canal, the Capital outlay was Rs. 2,08,815. The chief item of expenditure was for river training works at Narora; a second fall was constructed in the Malhausi Escape; 56 miles of new distributary and 69 miles of new drainage cuts were opened.

On the Agra Canal, the Capital outlay was Rs. 24,639 incurred principally on distributaries. Four miles of new drainage cuts were completed during the year.

On the Eastern Jumna Canal, the Capital outlay was Rs. 28,813 incurred on distributaries and drainage cuts. Eight miles of new drainage cuts were completed during the year.

The Capital outlay on Minor Works in operation amounted to Rs. 49,926 incurred on the Rohilkhand Canals and on the Bijnor Canals. There was also an expenditure of Rs. 206 on surveys for the Bundelkhand Irrigation Works.

3. The following table shows, for Major Works, the mileages of main canal and distributary sanctioned and in operation at the close of the year:—

	SANCTIONED.		COMPLETED.	
	Miles of canals.	Miles of distributaries.	Miles of canals.	Miles of distributaries.
MAJOR WORKS.				
Protective Works—				
Betwa Canal	182	379	168	343
Works of which the Capital outlay is not charged against Revenue—				
Ganges Canal	463	3,000	419	2,552
Lower Ganges Canal	566	2,457	557	2,159
Agra Canal	109	600	109	565
Eastern Jumna Canal	130	641	129	646
TOTAL MAJOR WORKS, 1892-93 .	1,450	7,077	1,382	6,265
Figures for 1891-92 .	1,450	7,077	1,400	6,180

The decrease under canals is due to the tail portion of the Anupshahr Branch being now classed as a distributary.

4. The financial results of the year under review are given in the following table:—

CANAL.	Total direct and indirect Capital outlay to end of year.	GROSS REVENUE COLLECTED.			WORKING EXPENSES.			Net revenue.	Percentage of net revenue on Capital outlay.
		Irrigation Revenue.*	Miscellaneous receipts.	Total.	Direct.	Indirect.	Total.		
1	2	3	4	5	6	7	8	9	10
Major Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Protective Works—									
Betwa Canal	41,98,442	70,283	4,092	83,375	99,283	8,524	1,07,807	-24,432	...
Irrigation Works not charged against Revenue—									
Ganges Canal	2,88,18,154	30,53,182	1,40,665	31,93,847	10,56,021	70,771	11,26,792	20,67,055	7·2
Lower Ganges Canal	3,37,41,764	19,32,932	81,261	20,14,193	8,27,724	60,389	8,88,113	11,26,080	3·3
Agra Canal	92,13,493	5,04,429	37,446	5,41,875	2,44,983	16,852	2,61,835	2,80,040	3·0
Eastern Jumna Canal	34,84,006	9,81,567	42,855	10,24,422	3,00,530	22,140	3,22,670	7,01,752	20·1
Total of Major Works, 1892-93 .	7,94,56,759	65,51,393	3,06,319	68,57,712	25,28,541	1,78,676	27,07,217	41,50,495	5·2
Total for 1891-92 .	7,90,98,609	67,23,211	3,28,745	70,51,956	25,04,973	1,74,770	26,79,743	43,72,213	5·5
Minor Works.									
Works of which Capital and Revenue Accounts are kept.									
In operation —									
Dun Canals	6,36,834	59,223	25,000	84,223	47,501	2,951	50,452	33,771	5·3
Rohilkhand Canals	17,18,075	1,41,473	5,409	1,46,882	92,662	9,093	1,01,755	45,127	2·6
Bijnor Canals	1,25,340	31,903	474	32,377	11,201	1,043	12,244	20,133	16·1
Bundelkhand Irrigation Works. { Jhansi Lakes . . } { Hamirpur Lakes . }	82,398	3,294	832	4,126	3,873	220	4,093	33	...
		4,596	714	5,310	6,733	274	7,007	-1,697	...
Total of Minor Works, 1892-93 .	25,62,647	2,40,489	32,429	2,72,918	1,61,970	13,531	1,75,501	97,367	3·8
Total for 1891-92 .	25,12,721	2,23,453	38,577	2,62,030	1,61,218	12,914	1,74,132	87,898	3·5
GRAND TOTAL, 1892-93 .	8,20,19,406	67,91,882	3,38,748	71,30,630	26,90,511	1,92,257	28,82,768	42,47,862	5·2
GRAND TOTAL, 1891-92 .	8,16,11,330	69,46,664	3,67,322	73,13,986	26,66,191	1,87,684	28,53,875	44,60,111	5·5

* Refunds deducted from Revenue.

5. The gross revenue derived from the Major Works is less by Rs. 1,91,244 than in 1891-92, and the working expenses are more by Rs. 27,474, so that the net revenue is less by Rs. 2,21,718 than in the previous year.

The net revenue realized from the Major Works is equivalent to 5·2 per cent. on the Capital outlay, as compared with 5·5 per cent. in the previous year.

6. The net revenue derived from the Minor Works is Rs. 9,469 more than in the previous year.

7. The following table gives the result of the first year's working of the new Provincial Contract which takes the place of the Contract which expired on the 31st March 1892 :—

		Rs.
<i>Revenue—</i>		
Productive Works, gross earnings	.	55,99,355
Minor Works	.	1,86,634
Total		57,85,989
<i>Expenditure, Provincial—</i>		
Productive Works—Working Expenses	.	24,29,258
Minor Works	{ Capital Account	49,025
	{ Working Expenses	1,61,970
	{ Neither Capital nor Revenue	96,067
Total		27,36,320
Net Revenue	.	30,49,669
Interest charges payable to Government of India	.	29,00,916
Surplus	.	1,48,753

Under the new contract the Provincial Government retains, as before, the direct revenue from Productive Works and Minor Irrigation Works, but has now to pay interest to the Imperial Government on the total Capital outlay from all sources on Major Irrigation Works and on the Capital outlay from Imperial Funds on Minor Works and Navigation.

8. The statement in para. 4 gives the actual collections for the year, and the following table gives details of the irrigation revenue assessed, the total for each canal being compared with the area irrigated :—

Canals.	AREA IRRIGATED.		ASSESSMENT, 1892-93.					RATE PER ACRE IRRIGATED.	
	1892-93.	1891-92.	Occupier's rates.	Owner's rates.	Share of land revenue.	Gross assessed revenue, excluding miscellaneous.	Assessments, 1891-92.	1892-93.	1891-92.
	2	3	4	5	6	7	8	9	10
1	2	3	4	5	6	7	8	9	10
	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Betwa	22,422	30,606	62,464	85	...	62,549	82,159	2·8	2·7
Ganges	722,478	832,864	20,81,678	78,555	7,15,593	28,75,826	31,10,067	4·0	3·7
Lower Ganges	584,009	660,963	14,11,876	1,55,520	2,09,586	17,76,942	19,75,096	3·0	3·0
Agra	107,054	164,981	3,07,875	53,835	...	3,61,710	5,63,611	3·4	3·4
Eastern Jumna	227,430	223,437	7,74,711	8,467	2,49,903	10,32,981	9,85,835	4·5	4·4
Dun	15,190	20,521	35,911	2,753	24,080	63,644	61,255	4·2	3·0
Rohilkhand	105,737	96,914	88,542	8,756	50,070	1,42,368	1,38,242	1·8	1·4
Bijnor	12,474	11,970	19,610	2,780	8,172	30,562	28,385	2·5	2·4
Bundelkhand Irrigation Works. {	Jhansi Lakes	1,548	1,148	2,656	...	1,299	8,401	7,845	2·8
	Hamirpur Lakes	1,504	1,626	2,683	...	1,763			
Total	1,799,846	2,045,030	47,83,006	8,10,751	12,61,266	63,55,023	69,47,495	3·5	3·4

9. The area irrigated is 1,799,846 acres, or 245,184 acres less than in 1891-92, the decrease being most marked on the Agra, Betwa, and Dun Canals. On the two latter the deficiency is in the rabi area alone, and is attributed to the plentiful winter rains. On the Agra Canal, there is a deficiency in kharif area also, which is said to be due to the supply of water in the Jumna River having fallen lower, during May and June 1892, than had ever occurred before.

The irrigated area under kharif crop was 706,221 acres, or 39·24 per cent. of the total irrigation, and that under rabi crop was 1,093,625 acres, or 60·76 per cent.

The assessments are lower than in 1891-92 by nearly 6 lakhs of rupees.

The total water-rate per acre irrigated averages Rs. 3·5 against Rs. 3·4 in the previous year.

The occupier's rate averages Rs. 2·66 per acre.

10. The areas under the principal crops were as follows :—

Crops.	1892-93.	1891-92.
	Acres.	Acres.
Sugarcane	216,362	245,667
Rice	174,843	149,015
Indigo	138,521	174,516
Cotton	68,690	88,617
Wheat	655,116	755,786
Barley	68,963	108,821
Gram	34,510	55,557
Poppy	9,816	11,290

The area under rice is the largest yet recorded.

There is a marked decrease under indigo, the explanation given being that the crop has suffered severely from excessive rain for some years past, while prices have also ruled low.

The decrease under barley is attributed to favourable winter rains, and that under wheat partly to the same cause and partly to the adoption of a more correct crop classification, wheat mixed with other crops being included under "Other Cereals" instead of under "Wheat" as formerly.

The estimated value of the irrigated crops is 671½ lakhs of rupees, which is equivalent to Rs. 37·3 per acre and to 81·9 per cent. of the total Capital outlay on open canals.

11. The balance of demands remaining unrealized was Rs. 1,83,106 at the beginning and Rs. 1,21,979 at the end of the financial year. The remissions amounted to Rs. 41,198.

12. The following statement gives the details of the working expenses for 1892-93, and the totals compared with the previous year:—

CANALS.	1892-93.					1891-92.
	Works.	Establishment.	Tools and Plant.	Indirect charges	Total.	Total.
1	2	3	4	5	6	7
<i>Major Works.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Protective Irrigation Works— Betwa Canal	37,024	61,137	1,122	8,524	1,07,807	1,04,930
Irrigation Works not charged against Revenue—						
Ganges Canal	5,28,607	5,11,483	15,931	70,771	11,26,792	11,17,488
Lower Ganges Canal	3,85,312	4,38,512	3,900	60,389	8,88,113	9,01,241
Agra Canal	1,14,015	1,22,129	8,839	16,852	2,61,835	2,52,981
Eastern Jumna Canal	1,36,982	1,59,763	3,785	22,140	3,22,670	3,03,103
Total .	12,01,940	12,93,024	33,577	1,78,676	27,07,217	26,79,743
Per acre irrigated .	...	...	...	...	1.63	1.40
<i>Minor Works.</i>						
Works for which Capital and Revenue Accounts are kept—						
Dun Canals	25,782	21,258	461	2,951	50,452	56,762
Rohilkhand Canals	24,866	65,399	2,397	9,093	1,01,755	90,607
Bijnor Canal	3,548	7,591	62	1,043	12,244	10,713
Bundelkhand { Jhansi Lakes	2,215	1,603	55	220	4,093	10,158
Irrigation Works. { Hamirpur Lakes	4,635	2,069	29	274	7,007	5,892
GRAND TOTAL .	12,62,986	13,90,944	36,581	1,92,257	28,82,768	28,53,875
Per acre irrigated .	...	...	...	...	1.60	1.40

Under extensions and improvements the expenditure amounted to Rs. 2,95,149 as compared with Rs. 2,33,326 in the previous year. It was incurred principally on river training works at the heads of the Ganges and Lower Ganges Canals and on numerous miscellaneous works for the improvement of distributaries and drainage works.

The outlay on repairs amounted to Rs. 9,21,991 as against Rs. 10,01,751 in 1891-92, in which year the repairs to river training works were exceptionally heavy. The cost of working expenses per acre irrigated is high, and the Government of the North-Western Provinces and Oudh have already been addressed on the subject of reducing the outlay under this head.

13. The details of the Establishment Charges shown in the last statement are as follows:—

	Revenue management.	Maintenance.	Total.	Percentage.
	Rs.	Rs.	Rs.	
Direction	1,65,937	60,701	2,26,638	16.29
Executive	4,32,848	2,98,109	7,30,957	52.55
Revenue (Irrigation Branch)	2,48,919	...	2,48,919	17.90
„ payments by Civil officers, including fees	1,53,622	...	1,53,622	11.04
Navigation	11,332	...	11,332	0.82
Medical . . . . .	...	6,242	6,242	0.45
Plantation . . . . .	...	13,234	13,234	0.95
GRAND TOTAL	10,12,658	3,78,286	13,90,944	100.00

14. The working expenses amounted to 40·4 per cent. of the gross revenue realized, and the cost of Revenue Management amounted to 35·1 per cent. of the working expenses.

15. The length of navigable channel open at the end of the year was 535 miles as in the previous year.

The ton-mileage amounted to about $5\frac{3}{4}$ millions: the estimated value of the cargoes was over 25 lakhs and that of rafts, $2\frac{3}{4}$ lakhs.

The number of passengers carried was only 636.

16. The receipts and charges on account of navigation operations were as follows:—

Canal.	RECEIPTS.		CHARGES.	
	1891-92.	1892-93.	1891-92.	1892-93.
	Rs.	Rs.	Rs.	Rs.
Upper and Lower Ganges	16,630	11,763	19,654	14,027
Agra	7,679	6,512	9,993	8,463
TOTAL	24,309	18,275	29,647	22,490

The deficit on navigation operations is smaller than last year by Rs. 3,275 on the Ganges Canals and by Rs. 363 on the Agra Canal, the improvement being in both cases due to reduction of Maintenance charges.

17. The revenue realised on account of water power amounted to Rs. 71,793, principally on the Ganges and Dun Canals. The total mean discharge available at the heads of canals was 10,202 cubic feet per second, and the revenue is equivalent to Rs. 7·04 per cubic foot.

18. The following hydraulic details are given in the report:—

Canal.	Number of irrigating days.	Mean discharge at head, cubic feet per second.	Discharge utilised, cubic feet per second.	PERCENTAGES.	
				Discharge utilized.	Discharge escaped.
Ganges	287	3,862*	3,299	85·4	14·6
Lower Ganges	287	3,814	2,194	57·5	42·5
Agra	209	1,024	710	69·3	30·7
Eastern Jumna	303	982	893	91·5	8·5

* Exclusive of the volume passed on to the Lower Ganges Canal.

The high percentage utilized on the Ganges Canal is due to the surplus water, which is run to keep up navigation, being passed on to, and escaped by, the Lower Ganges Canal.

The low percentage utilized on the Agra Canal is said to be due to this canal having been run during the latter half of the rabi season for navigation only, rain having stopped the demand for water for irrigation.

19. The following figures relate to the water duty obtained and the occupier's rate per cubic foot of discharge:—

Canal.	AREA IRRIGATED PER CUBIC FOOT.		Total water-rate per cubic foot of discharge utilised.	Occupier's rate per acre.	Total water-rate per acre.
	Of discharge at head.	Of discharge utilised.			
	Acres.	Acres.	Rs.	Rs.	Rs.
Ganges	187	219	872	2.88	3.98
Lower Ganges	153	266	809	2.42	3.04
Agra	104	151	508	2.88	3.38
Eastern Jumna	231	253	1,150	3.41	4.54

The area irrigated per cubic foot of discharge utilized and the occupier's rate assessed are higher than in the previous year except on the Agra Canal.

20. The following particulars relate to the distributaries:—

Canal.	Area irrigated per mile of distributary.	Number of outlets per mile.	Area irrigated per outlet.
	Acres.		Acres.
Ganges	276	7.2	38
Lower Ganges	266	5.4	50
Agra	189	7.2	26
Eastern Jumna	343	5.6	61

Judging from these figures, the number of outlets on the Ganges and Agra Canals appears to be excessive.

21. The measurements of the level of water in wells were carried out as usual. On the Ganges Canal, the levels show generally a distinct fall, while the opposite is the case on the Lower Ganges Canal, particularly in the lower part of the Doab where the rainfall was above the average.

22. The Capital outlay during the year on drainage works amounted to Rs. 1,06,864, and 172 miles of new drainage cuts were opened. The Maintenance charges for drainage cuts in connection with works for which Capital and Revenue Accounts are kept was Rs. 62,900 and the expenditure under Agricultural Works was Rs. 63,954.

23. The following figures relate to the Tarai and Bhabar Canals which are in charge of an officer of the Irrigation Branch. No separate water-rent is assessed on these canals, the amount entered under water-rate being an arbitrary portion of the land revenue which is credited to the canals:—

Canals.	Irrigated area.	REVENUE RECEIPTS.				REVENUE EXPENDITURE.				
		Water-rate.	Plantations.	Water power.	Total.	Original works.	Repairs.	Establishment.	Tools and Plant.	Total.
	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tarai	25,586	27,152	...	...	27,152	...	...	...	...	20,970*
Bhabar	52,237	1,34,151	...	36,500	1,70,651	30,978	58,223	16,432	1,417	1,07,050

* Details not given in the Revenue Report.

24. The Revenue Report was received by the Government of India on January 17th 1894, or four months earlier than was the case last year; but judging from the dates of the Chief Engineer's report (17th October 1893) and of the Resolution by the Local Government (19th October 1893), it might have reached the Government of India a good deal earlier. It has as usual been well prepared, and the results which it records can only have been attained through good and careful work on the part of the staff of the Department.

ORDER.—Ordered, that copy of this Review and of the Report be forwarded to the Revenue and Agricultural Department for information.

Ordered also, that copies of this Review be forwarded to the Government of the North-Western Provinces for information and guidance, and that copies of the Review be forwarded to the Local Governments and Administrations in the Public Works Department noted in the margin for information.

The Governments of Madras, Bombay, Bengal and the Punjab.

The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.

The Residents at Hyderabad and in Mysore.

The Agents to the Governor General in Central India, Rajputana, and Baluchistan.

Ordered further, that this Review be published in Part I of the *Gazette of India*, and that copies of this Review and of the Report be forwarded to Her Majesty's Secretary of State for India.

No. 132.—Mr. F. C. W. Dover, Deputy Examiner of Accounts, is transferred from the Office of the Accountant General, Public Works Department, to that of the Examiner of Accounts, Eastern Bengal State Railway.

in Public Works Department Notification No. 257 (Telegraph), dated the 19th July, 1892, on probation to the Superior Establishment of the Indian Telegraph Department as an Apprentice, is permitted, at his own request, to resign the service of Government.

TELEGRAPH.

The 14th March, 1894.

No. 129.—Mr. W. C. W. Müller, appointed

F. L. O'CALLAGHAN,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 17, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 4th November, 1893.

From the 18th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 11th November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page, 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,

Publisher, Gazette of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

PATENTS.

NOTIFICATIONS.

Calcutta, the 15th March 1894.

No. 606 P. —APPLICATIONS in respect of the under-mentioned inventions have been filed during the week ending 10th March 1894, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888:—

No. 69 of 1894.—The Phonopore Company, Limited, of Faraday House, Charing Cross Road, in the County of London, England, for improvements in electrical receiving instruments and relays.

No. 70 of 1894.—Henry Chitty, of 5, Bolton Gardens, Chiswick, in the County of London, England, for improvements in dynamo-electric machines.

No. 71 of 1894.—Peter Black, of Canterbury Road, Kilburn, in the County of London, England, Engineer, for improvements in apparatus for moving and locking railway points and safety bars.

No. 72 of 1894.—James Watson, of 8, Pembroke Villas, Bayswater, London, England, Engineer, for improvements in baling presses.

No. 73 of 1894.—Edmund Alfred Mitchell, of the Madras City Police, son of the late Captain Jesse Mitchell, N. V. B., Superintendent of the Govern-

ment Central Museum, Madras, for a Fast Khaki Dye.

No. 74 of 1894.—Harold Boyd, of No. 86 Dhurmtollah Street, in the town of Calcutta, Manufacturing Chemist, for a new or improved antiseptic powder to be called "Camphorated Mica Powder."

No. 75 of 1894.—Arthur Rogers, Civil Engineer, of Mozufferpore, Tirhoot, Bengal, India, for "Roger's Patent Safety Tide water Kerosine oil can."

No. 76 of 1894.—Harold Boyd, of 86 Dhurmtollah Street, in the town of Calcutta, Manufacturing Chemist, for improvements in colouring vegetable oils and fatty matter for staining leather and other substances.

No. 77 of 1894.—Parnell Rabbidge, Electrician, of William Street, Double Bay, Sydney, in the Colony of New South Wales, for an improved electro-magnetic alarm or call.

No. 607 P.—Specification of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs

Act, 1888, in the Imperial Secretariat Buildings, Government Place, West, Calcutta, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 24 of 1893.—Robert Ashton Lister and Mikael Pederson, both of Dursley, England, Engineers, for improvements in, or applicable to, centrifugal machines for separating liquids. (Filed 2nd March 1894.)

No. 81 of 1893.—Thomas Cattell-Jones, M. R. C. S., Eng.; L. R. C. P. and L. M., Edin, and George Winter, Tea Planter, both of Shumshernugger Tea Estate, Shumshernugger, Sylhet, in Assam, British India, for a new or improved mixture for preserving tea-bushes, trees, and the like from the attacks of insects to be called "Red Spider and Blight destroyer." (Filed 2nd March 1894.)

No. 121 of 1893.—Charles Ewing, Civil Engineer, of 18, Riverside, Barrackpore, for rolling stock for use on single rail tramways or railways. (Filed 27th February 1894.)

No. 138 of 1893.—George Bell MacIntosh, Merchant, of 103, Clive Street, in the City of Calcutta, for improvements in the feed apparatus and adaptation of crushing machines for salt, coal, or other substances capable of being

reduced to a powdery state. (Filed 24th February 1894.)

No. 231 of 1893.—Hubert Athelstone Penfold, Inspector in the Rangoon Municipality, and residing at No. 11, Forty-first Street, Rangoon, for fastening the front of waterproof coats. (Filed 4th November 1893.)

No. 264 of 1893.—Fred Morgan, Assistant, Messrs. Balmer, Lawrie & Co., No. 103, Clive Street, Calcutta, for a punkah on a horizontal revolving principle. (Filed 27th February 1894.)

No. 290 of 1893.—Abner Duell Thomas, Manufacturer, resident of the City of Little Rock, in the State of Arkansas, United States of America, for methods and apparatus for delinting seed. (Filed 6th March 1894.)

No. 366 of 1893.—George Eastwood, of 37, Mount Pleasant, Norwich, and 158, Fleet Street, London, England, Newspaper Manager, for improvements in the production of matrices or moulds for stereotyping, and in apparatus employed therein (Filed 2nd March 1894.)

No. 608 P.—The fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each :—

No. 282 of 1893.—Shyama Charan Chunder, Khetter Mohan Chunder and Gour Mohan Chunder, residing at No. 28, Gopi Kissen Pal's Lane, in the Town of Calcutta, and carrying on business together in co-partnership at No. 98, Radha Bazar Street, in the said town, as Stationers, Sellers of Drawing and Surveying Instruments, and Manu-

facturers of Bengali Amins' Compasses for the improvement of surveying prismatic compasses. (From 24th February 1898 to 23rd February 1899.)

No. 65 of 1889.—Alfred Henry Griffiths, of the Firm of Evered and Company, Limited, Surrey Works, Smethwick, Staffordshire, England, Lamp Manufacturer, for improvements in the

raising of the galleries and other parts of hydro-carbon and other oil lamps. (From 15th March 1894 to 14th March 1895.)
 No. 298 of 1889.—Sir William Thomson, Knight, of Glasgow College, Doctor of Laws and Professor of Natural

Philosophy, in the University and College of Glasgow, in the County of Lanark, North Britain, for improvements in valves for water, steam, or other liquids or gases. (From 15th March 1894 to 14th March 1895.)

No. 609 P.—Whereas the inventors of the under-mentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) [or within the further time allowed under section 8, sub-section (4) of the said Act] the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorising others so to do has ceased:—

No. 149 of 1889.—Mr. H. Graepel's invention for improvements in machines for sifting or sorting grain or ground materials or the like. (Specification filed 29th November 1889.)

for improvements in apparatus for holding and tuning the strings of Pianos, and other instruments of the like kind. (Specification filed 6th December 1889.)

No. 255 of 1889.—Mr. C. Haake's invention

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of Rs 50 for each of the said inventions.

No. 107 of 1888.—Mr. T. B. Bowick's invention for an improved process and apparatus for purifying alcohols by means of hydro-carbons. (Specification filed 29th November 1888.)

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fifth year from the date of the filing thereof—

The sum of Rs 50.

NOTICES.

Applications and all communications relating to the Inventions and Designs Act, 1888, should be placed under cover addressed "Secretary to the Government of India, Revenue and Agricultural Department (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, is open for the transaction of business on all days (except Sundays and Gazetted Holidays) from 11 A.M. to 4 P.M.

Applications for the registration of Trade Marks as "Designs" under Part II of the "Inventions and Designs Act (V of 1888)" are frequently received in the Office of the Secretary appointed under the said Act. It is hereby notified for general information that the Government of India are advised that Trade Marks are not "Designs" within the meaning of the said Act, and, therefore, are not capable of such registration.

G. W. FORREST,
*Secy. under the Inventions and
 Designs Act, 1888.*

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 13th March, 1894.

[illegible]

BANK OF BENGAL,
Calcutta, the 15th March, 1894.

F. T. LEWIS,
Chief Accountant.

By order of the Directors,
W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 9 per cent.
Percentage 37·4.

**OFFICE OF THE COMPTROLLER AND
AUDITOR GENERAL,
The Treasury.**

NOTIFICATION.

RATE OF EXCHANGE COMPENSATION ALLOWANCE.

Calcutta, the 15th March, 1894.

Under rule 8 of the rules published with Government of India, Finance and Commerce Department, No. 3624-A., dated 18th August, 1893, it is hereby notified, for general information, that the market rate of exchange for the first quarter of 1894-95 has been fixed at Rs. 2½d., the percentage of salary admissible on account of Exchange Compensation Allowance in that quarter being Rs. 12-9-9.

STEPHEN JACOB,
Comptroller General.

SURVEY OF INDIA DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 13th March, 1894.

No. 6.—Lieutenant C. C. D. Morice, R.E., Officiating Assistant Superintendent, 1st grade, is granted privilege leave for two months, under Article 291 of the Civil Service Regulations, with effect from the 2nd April, 1894, or the

subsequent date on which he may avail himself of the same.

The 16th March, 1894.

No. 7.—Mr. S. M. Smylie, Chief Draftsman
on the seconded list, is brought on the active
list of Extra Assistant Superintendents, 1st
grade, with effect from the 1st April, 1894.

Mr. L. J. Pocock, Head Draftsman on the seconded list, is appointed to be Chief Draftsman on the seconded list, from the same date, *vice* Mr. Smylie.

No. 8.—Mr. S. M. Smylie, Extra Assistant Superintendent, 1st grade, is granted furlough, under Article 371 A of the Civil Service Regulations, for one year seven months and twenty-four days, from the 1st April, 1894.

H. R. THUILLIER, Colonel, R.E.,
Surveyor-General of India.

**SURVEY OF INDIA DEPARTMENT—
REVENUE BRANCH.**

NOTIFICATION.

Calcutta, the 15th March, 1894.

No. 1.—Mr. H. R. Dickinson, Extra Assistant Superintendent, 6th grade, is granted privilege leave for one month, under Article 291 of the Civil Service Regulations, with effect from the forenoon of the 1st March, 1894.

W. H. WILKINS, *Colonel,*
for *Deputy Surveyor-General,*
In charge, Revenue Branch, Survey of India.

MILITARY DEPARTMENT.

COMMISSARIAT-TRANSPORT DEPARTMENT.

Fort William, the 14th December, 1893.

International competition for prizes for the best designs and models of a transport cart for the Army in India.

The following models were received by the Government of India in connection with the competition :—

Models were received under the following Mottoes :—

- | | |
|---|---|
| <p>Gallovidian.
Omnibus.
Ex Industria Decus.
Victor.
5 Balance.
Cantilever.
Cycle.
Si Vis Pacem Para Bellum.
Ziba.
10 Dum Spiro Spero.
Tonga.
Sphinx "At Spes Non Fracta."
Atempto.
Spero.
15 Omega.
Lead on.
Medio Tutissimus Ibis.
Factor.
Suivez la Raison.
20 Frenum Mihi Libertas.
Esto Carronade.
Red White and Blue.
Two heads are better than one.
Jugurtha, Alpha and Omega (2 carts received).
25 Ad Rem.
Engineer and Gunner.
Work and despair not.
Joppa.
Boltless.
30 Nee Aspera Terrent.
Celestial.
Tactics.
Any shilling save.
T. Titan.
35 Stet Fortuna Domus.
Himalaya.
Exandrum.
Southern Cross.
Strength and Simplicity.
40 After Clouds Sunshine (2 carts received).
Finis Coronat Opus.
Juste Milieu.
To be or not to be. Sedula Apis.
Esse Quam Videri.
45 In veritate Victoria.
Cymro.
Solem Fero.
Defence Not Defiance.
Sobriquet.
50 Ardo.
Frontier.
Impedimenta.
Cestrian.
Excelsior.
55 Nil Desperandum.
Shikari.
"Hast thou mounted the pulpit? Thou art not there-
fore a preacher."
Chi Sara Sara.
60 Ex Pede Hereulem.
Fidelis.
Ultinam.
Nec Aspera Terrent.
Moidart.
65 Vigilans Audax.
Meerut.</p> | <p>Certavi Et Vici.
Wheeler.
Perseverentia Conficiat Multa.
70 Invention is the Mother of Good Luck.
Te Judice.
Tortoise (2 carts received).
Wagonage.
Vigilantibus.
75 Simplex.
Tubular Tee Cart.
Economic Angle Cart.
Clive.
Angle and Tee.
80 Premier.
The K Cart.
Prospect.
Pietas Sobrietas Justitia.
Simple Simon.
85 Finis Coronat Opus, with the Monogram (D.A.L.).
Palmarum Qui Meruit Ferat.
Steel Reversi.
Celerity.
Clevelands.
90 Omne Bonum Dei Donum.
Self-help.
Hydraulic.
Simplex Firmusque Ferro et Inter alios.
Wear and Tear.
95 Interchangeable.
Self-made Progress.
Tubular.
Amat Victoria Curam.
Mild Steel.
100 Pro Utilitate.
Clydesdale.
Verax.
Iron Duke.
Nil Desperandum.
105 Unbreakable.
Causeway.
Elasticity.
Cymro Ubique.
Not I but Christ.
110 Rex.
Mandrill.
The B cart.
L'virtues et virtutem.
Ivanhoe.
115 Regnes.
Fideli Certa Merces.
Hammonia X.
York.
Challenge.
120 Rast ich so rost ich
Che Sara Sara.
C. T.
Curro.
125 A crest and coat of arms with the Motto
Patriæ Infelici Fidelis (3 carts received).
Occultus non Extinctus.
Westward Ho!</p> |
|---|---|

The following were received but were not sent under a Motto or Device :—

- Sturgis' Self Dumping Cart.
Mr. Christian Koenig's Cart.
130 Mr. George Francis Fischer's Patent Cart.
Mr. Charles Bowser's Cart.
Mr. W. R. Chill's Cart.
Mr. A. T. Peacock's Cart.
Mr. A. A. Zalaudek's Cart.

DEVICES WERE RECEIVED UNDER THE FOLLOWING DETAILS:

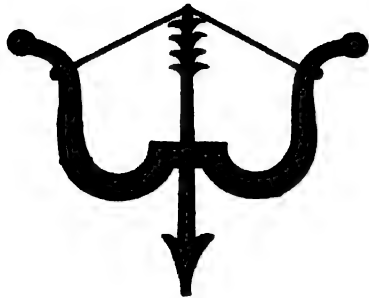
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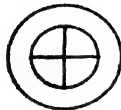
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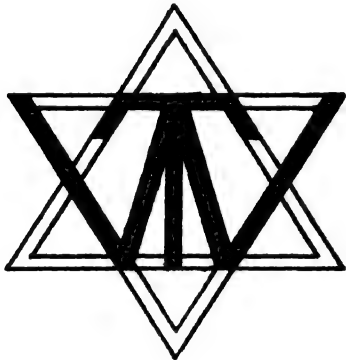
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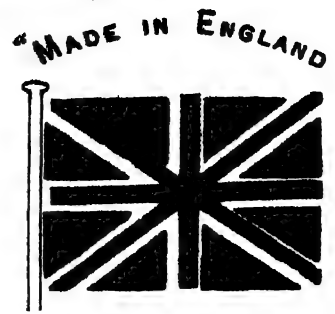
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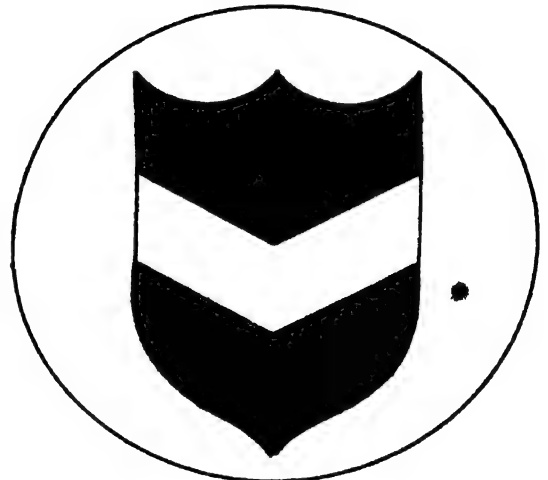
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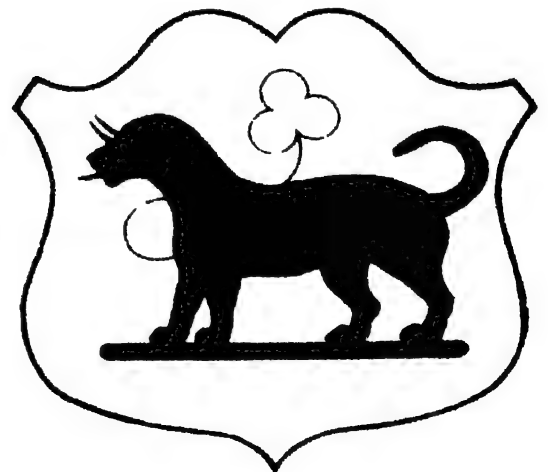
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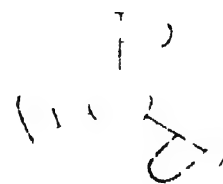
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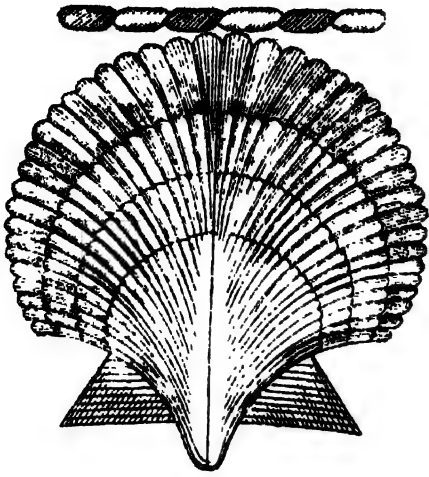
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By  London.

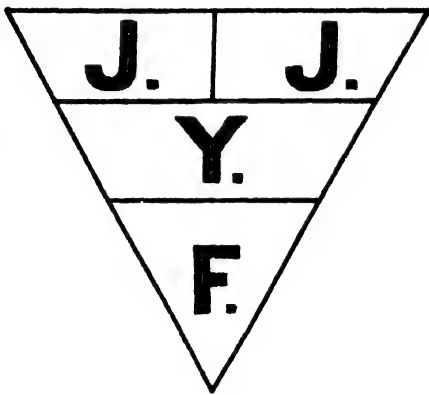
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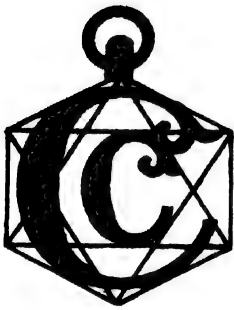
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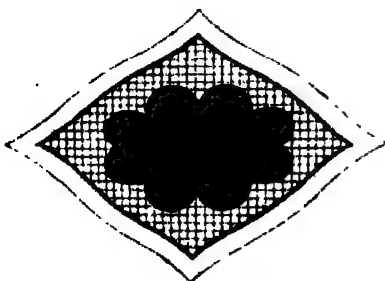


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Palmarum qui meruit ferat.

22



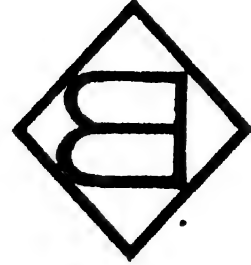
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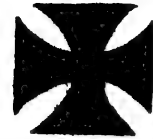
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26



Gullworthy.

27

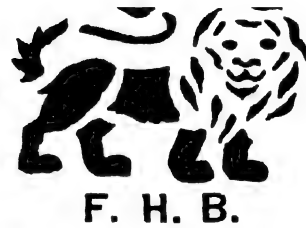


Gullworthy Winton

28



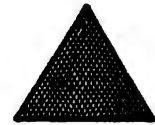
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34



In continuation of the foregoing Notification the following results of the "Cart competition" are published for general information :—

Serial Number.	Motto.	NAME.	Award.
CXVII . . .	The K Cart	Mr. W. G. Kirkman, Overseer of Smiths, Gun-Carriage Factory, Madras.	1st Prize.
LXI . . .	"Sedula Apis" To be or not to be	{ Mr. W. R. Browne, Assistant Mechanical Engineer, and Mr. E. H. Brock, Foreman Smith, Gun-Carriage Factory, Colaba.	2nd „
XXVII . . .	"Medio Tutissimus Ibis"		3rd „
XX XII . . .	"Esto Carronade"	Mr. Frank Ball 2, Forge Row, Carron, Larbert, Stirlingshire, Scotland.	4th „
LVIII . . .	"Juste Milieu"	(This competitor does not wish his name and address to be made public.)	5th „

In continuation of the foregoing Notifications it is hereby notified for the information of whoever it may concern, that models of unsuccessful competitors in the "Cart Competition" will be returned at the owner's expense, on application to the Secretary, "Cart Competition" Committee, Calcutta, within six months of the date of issue of this notification. The cost of packing and despatching only will be borne by the Government of India. All models not so returned will be broken up.

E. H. H. COLLEN,
Secretary to the Government of India.

Calcutta University Notice.

The M. A., Premchand Roychand, B. L., Honours in Law, and Second L. M. S. re-examinations for 1894 will be held on the 12th November.

The Entrance, F. A., and B. A. Examinations for 1895 will be held on the undermentioned dates:—

Entrance Examination on Monday, the 11th February, and following days.

F. A. and B. A. Examinations on Monday, the 25th February, and following days.

Applications from candidates for admission to the M. A. and Honours in Law Examinations must be lodged with the Registrar on or before the 13th August.

Applications from candidates for admission to the Premchand Roychand Studentship Examination must be lodged with the Registrar on or before the 12th May.

Applications from candidates for admission to the B. L. Examination must be lodged with the Registrar on or before the 13th October.

Applications from unsuccessful candidates for admission to the Second L. M. S. re-examination must be lodged with the Registrar on or before the 30th October.

Applications from candidates for admission to the Entrance Examination must be lodged with the Registrar on or before the 31st December.

Applications from candidates for admission to the F. A. and B. A. Examinations must be lodged with the Registrar on or before the 14th January.

All candidates from the same Institution must appear at one and the same place of examination.

By order of the Vice-Chancellor,
W. GRIFFITHS, Registrar.

SENATE HOUSE, the 15th January 1894.

Orders by the Vice-Chancellor and Syndicate of the Calcutta University.

1. The following Urdu selections have been prescribed for female candidates who intend to appear at the F. A. examinations in 1895 and 1896:—

I.—Musaddasi Hali	...	...	...	The whole.
II.—Abi Hayat	...	...	...	Pages 237 to 264.
III.—Fasani Ajayib	...	...	...	„ 1 to 16.
IV.—Arayeshi Mahfol	...	...	...	„ 4 to 36.
V.—Urdu Moalla	...	...	...	„ 5 to 37.

2. Rasik Lal Basu, son of Bipin Bihari Basu, inhabitant of Faridpur, having got admission to the recent F. A. examination as a student of the Bangabasi College, by presenting a transfer certificate, the figures in which were fraudulently altered by him, it is hereby declared that the said Rasik Lal Basu is disqualified from appearing at any future examination of the University.

3. The following correspondence is published for general information.

No. 155, dated India Office, London, the 28th December 1893.

From—THE EARL OF KIMBERLEY, Her Majesty's Secretary of State for India,
To—His Excellency the Most Honourable the Governor-General of India in Council.

With reference to your letters (Education) Nos. 3 and 9, dated the 3rd May last and the 22nd August last, respectively, I forward, for the information of Your Excellency in Council, copy of a correspondence with the Council of Medical Education and Registration of the United Kingdom on the subject of the recognition of the degrees of the Universities of Calcutta and the Punjab.

To Registrar, dated 27th May 1893.
To Registrar, dated 16th September 1893.
From Registrar, dated 8th December 1893.

No. J. and P. 1023, dated India Office, London, the 27th May 1893.

From—SIR ARTHUR GODLEY, K.C.B., Her Majesty's Under-Secretary of State for India,
To—The Registrar, General Council of Medical Education and Registration of the United Kingdom.

With reference to your letter of the 1st June 1892, I am directed by the Earl of Kimberley to forward, for the consideration of the General Medical Council, a copy of a Despatch from the Government of India, transmitting an application from the University of Calcutta for recognition of its medical degrees, together with a copy of the Calcutta University Calendar for 1892.

No. 3 of 1893 and Calendar.

No. J. and P. 1742, dated India Office, London, the 15th September 1893.

From—GEORGE W. E. RUSSELL, Esq., Her Majesty's Under-Secretary of State for India,

To—The Registrar, General Council of Medical Education and Registration of the United Kingdom.

With reference to your letter of the 1st June 1892, I am directed by the Earl of Kimberley to forward, for the consideration of the General Medical Council, a copy of a Despatch from the Government of India, transmitting an application from the Government of the Punjab for the recognition of the medical degrees granted by the Punjab University, together with a copy of the Regulations controlling the grant of these degrees.

No. 5073, dated London, the 8th December 1893.

From—W. J. C. MILLER, Esq., Registrar, General Council of Medical Education and Registration of the United Kingdom,

To—Her Majesty's Under-Secretary of State for India.

REFERRING to your letters of May 27 and September 15, transmitting applications from the Universities of Calcutta and the Punjab, respectively, I have to inform you that, by order of the General Medical Council the degrees of (1) Licentiate in Medicine and Surgery, (2) Bachelor of Medicine, and (3) Doctor of Medicine, granted by those Universities have been recognized by the Council, and will in future be registrable in the Colonial List under section 13 of the "Medical Act (1886)."

No. .

COPY forwarded to the Registrar, Calcutta University for information, in continuation of the letter from this Department, No. 138, dated 12th May 1893, with reference to the letter from that Government, No. 94, dated 17th July 1893.

W. GRIFFITHS, Registrar.

SENATE HOUSE, the 12th March 1894.

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION. ESTABLISHMENT.

Calcutta, the 13th March, 1894.

No. 5.—Mr. G. Ewing, Accountant, 1st grade, and Honorary Assistant Examiner, is transferred from the Office of the Examiner of Public Works Accounts, Burma, to that of the Examiner of Public Works Accounts, Bengal.

R. G. MACDONALD,
Accountant General.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 13th March, 1894.

No. 34.—Mr. N. U. K. Leslie, Assistant Superintendent, class VII, 1st grade, is allowed furlough on medical certificate for one year, under Article 340(a) of the Civil Service Regulations, with effect from the forenoon of the 14th December, 1893.

This cancels Notification No. 29, dated the 13th January, 1894.

W. R. BROOKE,
Director-General of Telegraphs.

The 13th March, 1894.

No. 35.—Offices reported opened and closed during February, 1894 :—

Name of Office.	Where situated.	Date.	REMARKS.
<i>Government Telegraph Offices.</i>			
Bangalore Central Post Office.	Mysore . . .	1894. 7th Feb.	Opened.
Bangalore Cleve-land Town.	Ditto . . .	5th "	Ditto.
Calcutta Race Stand.	Bengal . . .	27th Jan.	Closed.
Chandkhira . . .	Assam . . .	24th Feb.	Opened.
Deoria . . .	N.-W. Provinces . . .	3rd "	Ditto.
Dwarband . . .	Assam . . .	4th "	Ditto.
Gudalur . . .	Madras . . .	21st "	Ditto.
Gurdaspur . . .	Punjab . . .	17th "	Ditto.
Kandapola . . .	Ceylon . . .	14th "	Ditto.
Lucknow Race Course.	Oudh . . .	6th "	Ditto.
Ditto . . .	Ditto . . .	12th "	Closed.
Maradana . . .	Ceylon . . .	20th "	Opened.
Mutwall . . .	Ditto . . .	20th "	Ditto.
*Myanaung Bank	Lower Burma . . .	18th "	Closed.
Passara . . .	Ceylon . . .	1st "	Opened.
Sima . . .	Upper Burma . . .	24th "	Ditto.
Udapusclawa . . .	Ceylon . . .	14th "	Ditto.
†Vishnanatpur	Mysore . . .	21st Jan.	Closed.
<i>Railway Telegraph Offices.</i>			
Kurhani . . .	Tirhut State Ry. . .	1894. 25th Feb.	Closed.
Mogul Hat . . .	Kuch Behar State Ry. . .	2nd "	Opened.
Ocepur . . .	Muskaf-Bolan Ry. . .	14th "	Ditto.
Pishi . . .	Ditto . . .	14th "	Ditto.
Rajgan . . .	East Indian Ry. . .	28th "	Closed.

* River bank Office.
† Camp of Exercise.

C. H. REYNOLDS,
Director, Traffic Branch,
for Director-General of Telegraphs.

**AGENT TO THE GOVERNOR-
GENERAL FOR CENTRAL INDIA.**

NOTIFICATIONS.

Indore Residency, the 7th March, 1894.

No. 1498.—Lieutenant-Colonel J. Burne, Commandant, Malwa Bhil Corps, is granted privilege leave for sixteen days, from the 8th March, 1894, or the subsequent date on which he may avail himself of it.

By Order,
C. E. ROSS,
*Asst. Agent to the Govr.-Genl.
for Central India.*

The 8th March, 1894.

No. 1515.—Captain C. P. Campbell of the 2nd Regiment, Central India Horse, is granted sixty days' privilege leave, with effect from the 16th April, 1894, or the subsequent date on which he may avail himself of it.

By Order,
A. D. BANNERMAN, *Lieut.,*
*Asst. Agent to the Govr.-Genl.
for Central India.*

**RAJPUTANA AND CENTRAL INDIA
ADMINISTRATIONS,
PUBLIC WORKS DEPARTMENT.**

NOTIFICATIONS.

Camp Farsu, the 7th March, 1894.

No. 231-S.C.—In exercise of the powers vested in him by proviso (b), Section 18 of the Ajmere Municipalities Regulation, V of 1886, the Chief Commissioner of Ajmere-Merwara is pleased to appoint Munshi Gopinath, Officiating Deputy Magistrate of Kekri, to be Chairman of the Municipal Committee, Kekri, during the absence on leave of Munshi Harnam Das, or until further orders.

By Order,
H. F. WHITE, *M.I.C.E.,*
*Secretary to the Chief Commissioner,
Ajmere-Merwara, in the P. W. D.*

Camp Eiktah, the 10th March, 1894.

No. 254-S.C.—With reference to Rajputana Public Works Department, Notification No. 172-S.C., dated 18th February, 1894, Mr. W. Home made over, and Mr. J. E. Gabbett received, charge of the Office of Manager, Jodhpore-Bikanir Railway, on the afternoon of the 5th March, 1894.

By Order,
H. F. WHITE, *M.I.C.E.,*
*Secretary to the Agent to the Govr. Genl.,
for Rajputana, P. W. D.*

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 8th March, 1894.

No. 10.—Mr. R. T. Mathews, Assistant Engineer, 3rd grade, passed the Professional Examination prescribed in Public Works Department Code, Volume I, Chapter II, paragraphs 12 to 14, on the 3rd February, 1894.

The 15th March, 1894.

No. 12.—Lieutenant J. H. Twiss, R.E., Assistant Engineer, 2nd grade, is transferred, from the Bareilly-Rampur-Moradabad Railway to the North Western Railway.

W. S. S. BISSET, *Lieut.-Col., R.E.,*
Offg. Director General.

REPORTS OF DESERTIONS.

*Report of a Deserter without leave from the
Gun Carriage Factory, dated at Madras, this
5th day of March, 1894.*

Number, Rank, and Name, —General No. 555, Ordnance Artificer Patrick James Connolly.	Place of Enlistment,— Madras. Parish and County in which Born,—Bangalore.
Age,—17 years 11 months and 16 days.	Date of Desertion or Absence,—11th February, 1894.
Height,—6 feet 0 inches.	Place of Desertion or Absence,—Madras.
Colour of— Complexion, brown; Hair, black; Eyes, black.	Marks,—A mole on the right temple, a mole on the left lower lip, tattooed "union jack" on the right forearm.
Trade,—Armourer.	Under 1 year's service.
Date of Enlistment,—1st May, 1893.	

C. TOWNSEND, *Capt., R.A.,*
Supdt., Gun Carriage Factory.

*Report of a Deserter or Absentee without leave
from the 4th Company, Eastern Division,
Royal Artillery, dated at Rangoon, this 21st
day of February, 1894.*

Number, Rank, and Name, —No. R.A.—84794, Gunner Edwin Francis Harrodine.	Place of Enlistment,—Lon- don. Parish and County in which Born,—Great Teldham, Essex.
Age,—21 years 8 months.	Date of Desertion or Absence,—16th February, 1894.
Height,—5 feet 6½ inches.	Place of Desertion or Absence,—Rangoon.
Colour of— Complexion, fair; Hair, light brown; Eyes, brown.	Marks,—Heart, left forearm.
Trade,—Labourer.	Under 4 years' service.
Date of Enlistment,—20th August, 1890.	

C. N. SIMPSON, *Major, R.A.,*
Comdg. 4th Co., Eastern Divn., R.A.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, *Major, S.E.,*
Principal, Thomason College.

ELEPHANTS FOR SALE.

NOTICE.

For sale, four elephants, all valuable fine tuskers, as per following description:—

Name.	Age (probable).	Size.	Disposition or temper.
	Years.		
1. Bada Motiguz	50	9' 3"	Good.
2. Pown Guz	53	9' 3"	Good.
3. Jung Bahadur	53	9' 0"	Good.
4. Captain Gunning	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.

Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,

Conservator of Forests, Northern Circle.

CONSERVATOR'S OFFICE, NORTHERN CIRCLE,
MADRAS PRESIDENCY,
Vizagapatam, 18th July, 1893.

CEMETERY NOTICE.

The tomb in the old (Harbour) Cemetery at Akyab of Lieutenant Robert Martin, of the Bengal Engineers (who died at Akyab on the 1st July, 1842, while in executive charge of the Arakan Division), having fallen into a ruinous condition, the friends or relatives of the deceased are requested to take steps to have the same repaired in communication with the undersigned, failing which the grave will be levelled during the next repairs, and the tablet placed in the cemetery wall under Public Works Department Code, Volume I, Appendix M, Part I, Rule XIX.

ERNEST PHILLIPS,

Assistant Engineer,
for Executive Engineer, Arakan Divn.
The 28th February, 1894.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 5th March, 1894.

Arrangements have been made to forward extra mails for Europe *via* Marseilles by the extra steamers "Peninsular" and "Shannon" of the Peninsular and Oriental Steam Navigation Company leaving Bombay on the 20th March and 17th April, 1894, respectively.

Only articles superscribed "by S. S. Peninsular" or "by S. S. Shannon" will be forwarded by the extra steamers.

The latest date for posting in Calcutta for conveyance by the S. S. "Peninsular" will be the 17th March, and by the S. S. "Shannon" the 14th April, 1894.

Unclaimed Letters held in the Calcutta General Post Office on 13th March, 1894.

Agent, Ripp-lene.	Indian Pioneers	Perron & Co.
Anderson, Fred. A.	Coy., l.d.	Phillips, T. B.
Bell, E. Clooke,	Jacob, H. (c/o Mr.	Rodrigues, J. M.
Mrs.	Chater).	Sangan Valley
Broom & Co.	Kingsley, G.	Coal Coy.,
Catchick, A. M.	Lepage, R. C., & Co.	Agents.
(Broker and Com-	(Publishers).	Scott, J.
mission Agent).	Menzies, Dr.	Schlenk, Josef.
Carson, George.	Miller, C., Mrs.	Sephson, D.
Chengham & Co.	Monypenny, E. St.	Stanley, G., & Co.
Fleming, J. G., Mrs.	L. G.	StoCroix, Mrs. A.
Fuller, R. A.	Myer, Julius.	Universal Stamp Ex-
Grand Berg & Co.	Oquago, Publishing	change Coy.
Hume, S., and Sons.	Coy., Manager.	Varley, Bert.
Hault & Co.	Powell, W., & Co.	(Indian Railways).
Hickie, W.	(Opticians).	

Letters marked "Care of Post Office."

Allmuch, T. B.	Fox, B.	Nebel, W. H.
Affleck, Miss.	Frank, Madame	Newington, D.
Aggs, W. H.	Rose.	O'Sullivan, Wm.
Barkie, R. Clegg.	Fzoucornan, Rosa,	Oertel, F. O.
Beal, W. R.	Madame.	Parkinson, H.
Bland, B.	Glasson, Jas. St.	Phillips, Capt. B.
Bellosta, Guilio,	Claire.	Plunkett, W. S.
Signor.	Goldstein, Miss M.	Rebello, Mrs. J.
Binback, J.	Graff, Juliet,	Raubal, Guido.
Bismark Bohlen	Madam.	Rentoch, Wm.
Grat, H.	Grey, Mrs. L.	Rice, Cecil Spring.
Botouski, S.	Griffen, Maurice.	Robert, W. J.
Brian, Mrs. J. F.	Grinunc, J. L.	Roper, E. W.
Brian, Miss Marie.	Hainworth, F. S.	Roper, Miss.
Brown, G. J., Mrs.	Hamilton, Miss A.	Roper, Miss C.
Burt, Cecil.	Hamnett, E. C.	Ross, W. L.
Buyers, J. W.	Hand, F.	Rothange, Mrs. E.
Cameron, John G.	Harter, Franz. H.	Rothayge, Franz.
Campbell, Mrs.	Hodges, G. H.	Rubie, E.
F. T.	Heffernan, W.	Sale, George James.
Carey, L. S. D.	Henery, J.	Schade, F.
Cargill, St. Cal. S.	Honiggor, Fritz.	Simmonds, Mrs. J.
Cartwright, W.	Hoyles, H. W.	W.
Chamberlain, Miss	Hulton, Eustace.	Slaven, C. E.
L.	Jackson, J.	Smith, M. G. C.,
Chase, Capt., W.	Keane, Mrs.	Miss.
St. L.	Keay, Seymour.	Sordo, Signr. G.
Chazal, Edgar de.	Kerry, H.	Maria.
Clarke, Rev. C. P.	Keys, R.	Spanion, A.
Clifford, W. T.	Lang, A. H., Rev.	Spangen, Comte de.
Cohen, J. E.	Liddell, F. A.	Stoddard, W. A.
Coles, J. R.	Lindgren, Oscar.	Stuart, Elyston.
Cousins, Mrs. S.	Lock, J. G. C.	Tartleton, Mrs.
Crake, L. H.	Mackenzie, Mrs. M.	Templeton, Wm.
Crake, D. H.	M.	Thomson, Mrs.
Craven, J. A.	Mackenzie, M. M.	Thornton, Mrs.
Crouch, Madame.	Macneill, Col. J. G.	Tour, Mrs. Chan.
Cuthbertson, W.	R. D.	Trevison, R.
DeBaux, W.	Main, F. G.	Tyacke, Col. R.
DeCroix, Henry.	Malcolm, A.	Ufford, Charles.
Deighton, A.	Mann, J. C.	Verbeck, Professor C.
Dion, Mrs. N.	Mathews, Mrs. J.	Walker, J. Napier.
Donohue, Mrs.	W.	Wattinbaker, Geo.
D'Arc, Geo.	McCarthy, Florence.	Webster, Capt. Fred.
D'Arc, Miss E.	McDonald, D. M. K.	Welsh, J. W.
Duvalli, Coutts.	Madden, C. W.	Werner, Auton.
Edds, Miss Mary.	Merton, C. W.	Witham, Geo.
English, M. A.	Meyer, Hans.	Whitfield, E. J.
Eutwistle, Ernest.	Miller, Rev. C.	Wilson, Frank.
Fairman, J. (Junior).	Stewart, J.	Wyourd, Mrs. W.
Ferguson, T. A.	Minto, J.	Yeoward, Mrs.
Fischer, Carl.	Mitchell, W. J.	W. R.
Fleming, Sandford.	Moore, Miss Alice.	Zenon, Pietro.
Fonseca, J. C.	Murray, Miss.	Zuckermann, Rose.

Registered Letters.

Cameron, J. G. Raubal, Guido. Vera, L.
Desbruslais, Mr. Ross, Dr. A.
Jones, G. E. Warde. Sewell, G.

Unclaimed Letters held in the Bombay General Post Office.

Affleck, Miss E. Haahagen, Mrs. G. Raghoobansi, S. B.
Aron, Klara. Hitchens, P. S.
Biddulph, Lionel. Hayes, Mr. Wm. daRocha, P. A.
Beekowich, Fanny. Hamilton, Miss. Roper, Miss.
Beekowich, Mrs. Jones, C. A. Swan, R. L.
Bell, Captain R. A. Jones, Captain R. Stuart, Mrs. M.
Biges, Mr. E. D. P. Smith, Mrs. J. S.
Burul, K. P., Mrs. Johnson, Mrs. A. E. Spanion, Simon.
Cheron, Sibenri. Joyner, R. B. Thomas, A. H.
Challenger, Master Lipton. Tumbac, Rose.
H. L. Laughton, E. Thompson, John.
Caldecott, John. Lambert, F. G. Thompson, Mrs. W.
Clegg, Robert B. MacLagan, R. D. N.
Cunningham, G. H. Maclean, H. Vincent, S.
Colwin, S. M. MacRay, W. A. Wachmeister,
Duralli, Cautt. Misswalel, F. Countess.
Dundee, Dr. J. C. Mutens, C. Wilson, Lady
Freiberg, Miss B. Montague, J. D. Sarah.
Forrester, A. Melachrinio, O. Wilson, John.
Fancouval, Jules de. Nees, Mrs. Annie. Winckler, C. I.
Fendall, W. O'Reilly, Brigade. Whitty, E. S.
Hume, A. O. Surgn.-Lt.-Col. S. Williams, M.
Hill, S. C. Prince Pierre d' Wenitz, Dr. F.
Hamilton, F. W. Arenberg. Xydias, T.
Douglas. Peterson.
Hall, Surgn.-Capt. Pottinger, Mrs.
G. E. Pelton, F.
Hamilton, Mrs. Rumly, Mair.
Francis. Rosenberg, M.

Unclaimed Letters held in the Barrackpore Post Office on the
19th February, 1894.
Nil.

The 17th March, 1894.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies through United Kingdom.	1894. 21st Mar.	Per P. and O. Steamer from Bombay
Ditto (Book Post and Pattern Packets).	20th "	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal, and Cape Colonies.	21st "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China, and Japan.	17th "	Ditto.
Australia, New Zealand, and Tasmania.	17th "	Ditto.
Australasian Colonies . . .	23rd "	Via Bombay and Tuticorin.
Madras and Colombo . . .	20th "	Per P. & O. Str. <i>Kaisar-i-Hind</i> .
Straits, China, and Japan . .	27th "	Per Steamer <i>A. Apar</i> .
Rangoon and Moulmein . . .	20th "	Per Steamer <i>Canara</i> .
Rangoon, Moulmein, Penang, and Singapore.	23rd "	Per Steamer <i>Palamcott</i> .
Akyab, Kyaukpyu, Sandoway, and Rangoon.	21st "	Per Steamer <i>Kistna</i> .
Port Blair	21st "	Via Madras.
South African Ports	17th "	Per Steamer <i>Congella</i> from Madras.

N.B.—The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely, after which hour Inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

JOHN OWENS,

Presidency Postmaster, Calcutta.

REDUCTION IN PRICE OF CINCHONA FEBRIFUGE.

From 1st April, 1891, and until further orders, Cinchona Febrifuge can be purchased by all Government officers and by any one taking *ten pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates—four-ounce tin, *R2-8*; eight-ounce tin, *R5*; one pound tin, *R10*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only* at the under-noted rates—per four-ounce tin, *R3*; per eight-ounce tin, *R6*; per pound tin, *R12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

জ্বরদ্ব সিনকোনার মূল্য কম করণ ।

১৮৯১ সালের এপ্রেল মাসের ১লা তারিখ অবধি বাবৎ অত্র আজ্ঞা না হয় তাবৎ কলিকাতার বোটানিকেল গার্ডেনের অর্থাৎ কোম্পানির বাগানের স্থপারিটেণ্ডেন্টের নিকট গবর্ণমেন্টের কর্তৃচািরগণ এবং অপর কোন ব্যক্তি এক কালীন দশ পৌণ্ড ক্রয় করিলে নিম্নলিখিত হিসাবে জ্বরদ্ব সিনকোনা পাইবেন অর্থাৎ চারি ওন্স টিন ২১০ টাকায়, আট ওন্স টিন ৩, টাকায় ও এক পৌণ্ড টিন ১০, টাকায় পাইবেন । সর্ব সাধারণে কোম্পানির বাগানের স্থপারিটেণ্ডেন্টের নিকট নগদ মূল দরে এই এই হিসাবে অর্থাৎ চারি ওন্স টিন ৩, টাকায়, আট ওন্স টিন ৬, টাকায় এবং এক পৌণ্ড টিন ১২, টাকায় পাইতে পারিবেন । কলিকাতার প্রধান প্রধান ইউরোপীয় ও দেশীয় ঔষধ বিক্রেতাগণও এই ঔষধ বিক্রয় করিয়া থাকেন । উপরোক্ত হার ছাড়া চারি ওন্স টিনের ১০, আট ওন্স টিনের ১০ ও এক পৌণ্ড টিনের ১০ ডাক মাওল দিতে হইবে ।

PURE SULPHATE OF QUININE.

Manufactured at the Bengal Government
Cinchona Plantation.

The price of this Quinine is as follows :—

1 Pound tin, *R16*, or, post free, *R16-12*
1 " *R 8*, " *R 8-8*
1 " *R 4*, " *R 4-8*

Analysis shows this Quinine to be of the purest manufacture; and it is guaranteed to be free from wilful mixture with the inferior alkaloïds, Cinchonine and Cinchonidine. It is for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Seebpore, near Calcutta. It can be had either white or coloured pink.

বঙ্গদেশের গবর্ণমেন্টের সিন্ধুকোনা আবাদে প্রস্তুত বিশুদ্ধ কুইনাইন ।

এই কুইনাইনের নিম্নলিখিত মূল্য, বখা—

১ এক শোও টিন .	১৬ বা ডাকমাণ্ডল বিনা ১৬৬-
১ আধ .	৮ বা ডাকমাণ্ডল বিনা ৮১-
১ শিকি .	৪ বা ডাকমাণ্ডল বিনা ৪১-

পরীক্ষা করিয়া দেখা গিয়াছে যে এই কুইনাইন অতি বিশুদ্ধরূপে প্রস্তুত করা হইয়াছে। এবং ইহা যে সিন্ধুকোনাইন ও সিন্ধুকোনা-ডাইন নামক অসকট কারের সহিত ইচ্ছা পূরক মিশান হয় না তাহার পরীক্ষা দেখিয়া বাইতেছে। ইহা নগদ মূল্য কেবল গবর্ণমেন্টের কম্পারিগনের নিকট বিক্রয় করা যাইবে এবং কলিকাতার নিকট শিবপুরের কোম্পানির বাগানের স্থপারিটেমেন্টের নিকট পাওয়া যাইতে পারিবে। ইহা শাল বা পাটল বণের পাওয়া বাস্তব পারিবে।

Catalogue of Books printed at Thomason College Press and procurable from Thomason College Book Depot.

Application to be made to Curator.

CASH MUST ACCOMPANY ORDER. ARTICLES WILL BE SENT BY VALUE-PAYABLE POST TO PERSONS IN GOVERNMENT EMPLOYMENT ONLY.

It is advised that letters containing remittances be registered.

N.B.—The Revised Prices herein entered cover the cost of packing, postage, and other incidental charges (except commission for Value-payable supplies), and are for all purchasers other than resident College Students.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th March, 1894, and is hereby promulgated for general information :—

ACT No. VIII OF 1894.

THE INDIAN TARIFF ACT, 1894.

CONTENTS.

PREAMBLE.

SECTIONS.

1. Title, extent and commencement.
2. Repeal.
3. Duties specified in schedules to be levied.
4. Export of pepper from Cochin.
5. Duties on goods crossing certain frontiers.
6. Amendment of Act XVI, 1863, section 1.
7. Duty on salt, opium and spirit, when protected by a certificate.
8. Application of certain provisions as to duties and goods.
9. Power to cancel notifications.
10. When contracts have been entered into, amount of increased or decreased duty to be added or deducted.
11. Amendment of Act VIII of 1878, section 23.

SCHEDULE I.—ACTS REPEALED.

SCHEDULES II, III AND IV.—IMPORT TARIFF.

SCHEDULE V.—EXPORT TARIFF.

An Act to amend the law relating to Customs-duties, and for other purposes.

WHEREAS it is expedient to amend the law relating to the duties of customs on goods imported and exported by sea, and to provide for the levy of duties on goods crossing the frontier of certain Foreign European Settlements in India and of the territories of certain Native Chiefs; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Title, extent and Tariff Act, 1894.
commencement.

(2) It extends to the whole of British India except Aden and Perim; and

(3) It shall come into force at once.

2. (1) The Acts mentioned in the first schedule are repealed to the extent specified therein :
Repeal.

(2) But all notifications published, and rules and orders made, under any of those Acts, and in force immediately before the commencement of this Act, shall, so far as they are consistent herewith, be deemed to have been respectively published and made under this Act : and

(3) All references made to the Indian Tariff XVI of 1875, Act, 1875, and the Indian Tariff Act, 1882, in XI of 1882, Acts or Regulations passed before the commencement of this Act, shall be deemed to be made to this Act.

(4) Nothing in this Act shall authorize the levy of duties of customs on any article carried from one customs-port in British India to another such port, except salt, opium and spirit.

3. There shall be levied and collected, in every port to which this Act applies, the duties specified in the second, third, fourth and fifth schedules.

4. On all pepper exported by sea from the port of Cochin there shall be levied such duty not exceeding nine rupees per khandi as the Governor of Fort Saint George in Council may determine; and at the close of each year, or as soon thereafter as may be convenient, the Customs-Collector at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Fort Saint George in Council may direct.

5. (1) Duties of customs shall be levied at the rates respectively prescribed in the second, third and fourth schedules on goods passing by land out of, and in the fifth schedule on goods passing by land into,—

- (a) Foreign European Settlements in India;
- (b) any territory declared, under the power hereinafter in this section conferred, to be foreign territory.

(2) Subject to the control of the Governor General in Council, the Governor of Fort Saint George in Council and the Governor of Bombay in Council may, by notification in the local official Gazette, respectively, declare that the territory of any Native Chief situate within, or bordering on, the territories respectively administered by such Governors, but not subject to the jurisdiction of the Courts and Civil authorities of such territories, shall be deemed, for the purposes of this section, to be foreign territory.

(3) The Governor General in Council may, by notification in the Gazette of India, declare that the territory of any other Native Chief shall be deemed, for the purposes of this section, to be foreign territory.

6. In Act No. XVI of 1863, section 1, for the words "calculated at ten" the words "not exceeding five" shall be substituted.

7. (1) Salt, opium and spirit imported from any port in British India, and protected by the certificate of an officer empowered in that behalf by the Governor General in Council or the Local Government, are chargeable with only the amount, if any, by which the duty leviable thereon under the third schedule exceeds

the duty shown by such certificate to have been already paid in respect thereof.

(2) The amount, if any, paid to the Government as the price of such salt or opium is not duty within the meaning of this section.

(3) Nothing in this section applies to spirit which is exported under bond for excise-duty from one customs-port to another customs-port under the provisions of Chapter XIV of the Sea Customs Act, 1878.

VIII of 1878

8. So far as regards the Presidency of Fort Saint George, the unrepealed provisions of Act No. VI of 1844, and, so far as regards the Presidency of Bombay, the unrepealed provisions of Act No. XXIX of 1857, relating to the levy of duties and to dutiable goods, shall, *mutatis mutandis*, apply to duties levied and goods liable to duty under or by virtue of section 5, sub-section (1), clause (b).

9. All notifications published under this Act may be cancelled by the authority publishing the same.

10. In the event of any duty of customs or excise on any article being imposed, increased, decreased or remitted after the making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,—

(a) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, is paid, the seller may add so much to the contract price as will be equivalent to the duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract-price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay or be sued for or in respect of such deduction.

11. In the second paragraph of section 23 of the Sea Customs Act, 1878, the words "with the previous sanction of the Governor General in Council" shall be inserted after the word "may."

VIII of 1878

SCHEDULE I.—(ACTS REPEALED.)

Number and year.	Title.	Extent of repeal.
<i>Acts of the Governor General in Council.</i>		
XI of 1882	Indian Tariff Act, 1882	So much as has not been repealed.
II of 1887	An Act to amend the Sea Customs Act, 1878, the Excise Act, 1881, and the Indian Tariff Act, 1882.	Section 8.
II of 1888	An Act to provide for the levy of a customs-duty on Petroleum.	Section 1.
VIII of 1889	An Act to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882.	Sections 3, 4 and 5.
XII of 1890	An Act to amend the Indian Tariff Act, 1882	The whole.
I of 1892	An Act to amend the Indian Tariff Act, 1882	Ditto.
IX of 1893	An Act to amend the Indian Tariff Act, 1882, as amended by subsequent Acts.	Ditto.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores, including, in addition to the articles specifically mentioned in this Schedule,

- (a) all articles which are either "arms" or "ammunition" within the meaning of the Indian Arms Act, and
 (b) any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be "Military Stores" for the purposes of this Act.

Names of Articles.	Duty.	
	Rs.	a.
1. Firearms other than pistols, for each	50	0
2. Barrels for the same, whether single or double, for each	30	0
3. Pistols, for each	15	0
4. Barrels for the same, whether single or double, for each	10	0
5. Springs used for firearms, for each	8	0
6. Gunstocks, sights, blocks and rollers, for each	5	0
7. Revolver-breeches, for each cartridge they will carry	2	8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1	8
9. Machines for making or loading or closing cartridges, for each	10	0
10. Machines for capping cartridges, for each	2	0

Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm, falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely:—

- (a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military or police uniform;
 (b) a sword, a revolver or a pair of pistols when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;
 (c) swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;
 (d) swords forming part of the equipment of native commissioned officers of Her Majesty's Army;
 (e) swords for presentation as army or volunteer prizes;
 (f) arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India, which may be maintained and organised for Imperial Service;
 (g) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.—No duty in excess of ten per cent. *ad valorem* shall be levied upon any of the articles mentioned in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable

under numbers 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per centum *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

	Tariff valuation. Rs. a.	Rate of duty.
11. Gunpowder, common, per lb	0 5	10 per cent.
12. " sporting, "	1 0	
12. All other sorts of arms, ammunition, and military stores	<i>ad valorem</i>	

SCHEDULE III.—(IMPORT TARIFF.)
LIQUORS, OPIUM, SALT, AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
1	LIQUORS—		Rs. a.
	Ale, beer and porter	Imperial gallon or six quart bottles.	0 1
	Cider and other fermented liquors		6 0
	Liqueurs	"	
	Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption. . . . .	.....	Five per cent. <i>ad valorem</i> .
	Spirit when used in drugs, medicines or chemicals in a proportion of less than twenty per cent. of spirit of the strength of London proof.		
	Spirit when so used in a proportion of twenty per cent. and upwards.	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or six quart bottles.	2 8
	Champagne and all other sparkling wines containing more than 42 per cent. of proof spirit.	"	6 0
	All other sorts of wines not containing more than 42 per cent. of proof spirit.	"	1 0
	All other sorts of wines containing more than 42 per cent. of proof spirit.	"	6 0
2	OPIUM , not covered by a Government pass	ser of 80 tolas	24 0
3	SALT	Indian maund of 82½ lb avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
4	SALTED fish , wet or dry	"	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the Gazette of India, from time to time prescribe.

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink.		<i>R a.</i>	
1	COFFEE	cwt.	65 0	Five per cent.
2	FRUITS AND VEGETABLES—			
	Almonds without shell	"	40 0	"
	" in the shell	"	13 0	"
	Cashew or cajoo kernels	"	12 0	"
	Cocoanuts	thousand	45 0	"
	" kernel (khopra)	cwt.	9 0	"
	Currants, European	"	35 0	"
	" Persian	"	12 0	"
	Dates, drv, in bags	"	5 0	"
	" wet	"	4 0	"
	" " in pots and boxes	"	8 0	"
	Figs, European	"	42 0	"
	" Persian, dried	"	6 8	"
	Garlic	"	5 0	"
	Pistachio nuts	"	25 0	"
	Prunes, Bussora (álu-Bokhara)	"	10 0	"
	Raisins, black, Persian Gulf, Red Sea and Kish-mish	"	12 0	"
	" Munakka, Persian Gulf, and Red Sea	"	10 0	"
	" Malaga and bloom	lb	0 10	"
	" Other sorts . . . . .	.....	<i>ad valorem</i>	"
	Walnuts	cwt.	6 0	"
	All other sorts, except fresh fruits and vegetables not separately enumerated, which are free . . . . .	.....	<i>ad valorem</i>	"
3	PROVISIONS, OILMAN'S STORES, AND GROCERIES—			
	Bacon in cans, jowls and cheeks	lb	0 12	"
	Beef and Pork	{ tierce of 3 cwt. { barrel of 2 cwt.	75 0 50 0	"
	Biche de mer	cwt.	50 0	"
	Butter	lb	1 0	"
	Cheese	"	0 12	"
	China preserves	box of six jars	8 0	"
	Fish-maws	cwt.	100 0	"
	Flour	barrel or sack of 200 lb	20 0	"
	Ghi	cwt.	40 0	"
	Groceries not otherwise described . . . . .	.....	<i>ad valorem</i>	"
	Pork hams	lb	0 12	"
	Sago	cwt.	10 0	"
	Shark-fins	"	30 0	"
	Singally and Sozille	"	15 0	"
	Tapioca	"	12 0	"
	Vinegar, European, in wood	Imperial gallon	1 0	"
	" Persian	"	1 0	"
	" Country	"	0 6	"
	All other sorts of Provisions, Oilman's Stores, and Groceries . . . . .	.....	<i>ad valorem</i>	"
4	SPICES—			
	Aniseed, star	cwt.	25 0	"
	Betelnuts—Goa	"	14 0	"
	" —in the husk	thousand	2 0	"
	" —white, srivarddhan	cwt.	28 0	"
	" all other sorts	"	7 0	"
	Cardamoms, other than bastard	"	250 0	"
	Chillies, dry	"	9 0	"
	Cloves	"	20 0	"
	" stems and heads	"	5 0	"
	" in seeds, narlavang	"	8 0	"
	Ginger, dry	"	20 0	"
	Mace	lb	1 8	"
	Nutmegs	"	1 0	"
	" in shell	"	0 10	"
	Pepper, black and long	cwt.	16 0	"
	" white	"	35 0	"
	All other sorts of spices . . . . .	.....	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink—<i>conold.</i>		<i>R a.</i>	
5	SUGAR, China, candy	cwt.	20 0	Five per cent.
	" loaf	"	23 0	"
	" crystallised beet	"	14 0	"
	" all other sorts, including saccharine produce of all kinds and confectionery . . . . .	.....	<i>ad valorem</i>	"
6	TEA, black	lb	6 10	"
	" green	"	1 4	"
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning materials.			
7	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	lb	0 2	"
	Alkali, country (sajji-khár)	cwt.	2 0	"
	Alum	"	5 0	"
	Arsenic	"	25 0	"
	" China mansil	"	16 0	"
	Bicarbonate of soda	"	7 0	"
	Copperas, green	"	3 0	"
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions . . . . .	.....	<i>ad valorem</i>	"
	Sal ammoniac	cwt.	30 0	"
	Sulphur (brimstone), flour	"	5 8	"
	" (") roll	"	5 0	"
	" (") rough	"	4 0	"
	All other sorts of chemical products and preparations . . . . .	.....	<i>ad valorem</i>	"
8	DRUGS, MEDICINES AND NARCOTICS—			
	Aloes, black	cwt.	14 0	"
	" Socotra	"	25 0	"
	Aloe-wood	lb	3 0	"
	Assafœtida (hing)	cwt.	80 0	"
	" coarse (hingrá)	"	18 0	"
	Atáry, Persian	"	15 0	"
	Brimstone (amalsára)	"	45 0	"
	Camphor, Bhemsaini (baras)	lb	100 0	"
	" refined, cake	"	1 0	"
	" crude, in powder	"	0 12	"
	Cassia lignea	cwt.	20 0	"
	China root (chobchini), rough	"	7 0	"
	" scraped	"	16 0	"
	Galangal, China	"	8 0	"
	Pellitory (akalkára)	"	30 0	"
	Salep	"	100 0	"
	Senna leaves	"	4 8	"
	Storax, liquid (rose melloes)	"	46 0	"
	Tobacco manufactured and unmanufactured . . . . .	.....	<i>ad valorem</i>	"
	All other sorts of drugs, medicines and narcotics, except Quinine, which is free, and Opium (for which see Schedule III). . . . .	.....	"	"
9	DYEING AND TANNING MATERIALS—			
	Alizarine dyes, all colours . . . . .	.....	<i>ad valorem</i>	"
	Aniline " "	lb	1 8	"
	Cochineal " "	"	1 0	"
	Gállnuts, myrabolams	cwt.	4 8	"
	" Persian	"	37 0	"
	Madder or manjit	"	12 0	"
	Orchilla weed	"	9 8	"
	Sappan wood and root	"	5 8	"
	All other sorts of dyeing and tanning materials . . . . .	.....	<i>ad valorem</i>	"
	Metals and Manufactures of Metals.			
10	HARDWARE AND CUTLERY, including ironmongery and plated-ware, but excluding machinery and the component parts of machinery, which are free . . . . .	.....	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>contd.</i>		<i>R a.</i>	
11	METALS, unwrought and wrought, and articles made of metals—			
	Brass, beads, ghúngri, China	thousand	1 0	Five per cent.
	„ old	cwt.	27 0	„
	„ sheets, rolls, very thin	„	75 0	„
	„ wire	lb	0 7	„
	„ all other sorts . . . . .	.....	<i>ad valorem</i>	„
	Copper, Australian	cwt.	40 0	„
	„ bolt	„	43 0	„
	„ brazier's and sheets	„	43 0	„
	„ China cash	„	32 0	„
	„ Japan	„	38 0	„
	„ nails and composition nails	„	43 0	„
	„ old	„	38 0	„
	„ pigs and slabs	„	38 0	„
	„ sheathing, plate, and raised bottoms . .	„	45 0	„
	„ tiles, ingots, cakes and bricks	„	39 0	„
	„ china, white, copper-ware	lb	1 2	„
	„ foil or dánkpana	hundred leaves	3 0	„
	„ wire, including wire of phosphor-bronze .	lb	0 9	„
	„ all other sorts, unmanufactured and manufactured . . . . .	.....	<i>ad valorem</i>	„
	Gold leaf, European	hundred leaves	3 0	„
	„ „ China and mock . . . . .	.....	<i>ad valorem</i>	„
	Iron, anchors and cables . . . . .	.....	„	One per cent.
	„ angle and T	ton	110 0	„
	„ beams, pillars, girders, bridge-work and other descriptions of iron imported exclusively for building purposes . . . . .	.....	<i>ad valorem</i>	„
	„ flat, square, and bolt, including Scotch . .	ton	90 0	„
	„ galvanised, other than nails	cwt.	9 8	„
	„ „ sheets and ridging	„	9 8	„
	„ hoop, plate, and sheet, other than Swedish .	ton	128 0	„
	„ nails, rose, clasp, and flat-headed, rivets and washers	cwt.	11 0	„
	„ nails, other sorts, including galvanised . .	.....	<i>ad valorem</i>	„
	„ nail-rod	ton	100 0	„
	„ old	cwt.	2 0	„
	„ pig	ton	50 0	„
	„ pipes and tubes . . . . .	.....	<i>ad valorem</i>	„
	„ rice bowls	set of ten	4 9	„
	„ „	set of six	2 9	„
	„ rod, round, other than Swedish, not exceeding half an inch in diameter	ton	100 0	„
	„ rod, round, other than Swedish, exceeding half an inch in diameter	„	90 0	„
	„ Swedish, flat, square, and bolt	„	145 0	„
	„ „ nail-rod	„	170 0	„
	„ „ round rod, not exceeding half an inch in diameter	„	180 0	„
	„ tinned plates	cwt.	10 0	„
	„ all other sorts, including wire, but excluding railway materials, which are free . . . .	.....	<i>ad valorem</i>	„
	Lametta, double reels	score	4 8	Five per cent.
	„ single „ . . . . .	.....	<i>ad valorem</i>	„
	Lead, ore, galena	cwt	12 0	„
	„ pig	„	9 8	„
	„ pipes . . . . .	.....	<i>ad valorem</i>	„
	„ sheets, other than sheets for tea chests, which are free	cwt.	10 0	„
	Orsidue and brass leaves, foreign, European . .	lb	1 2	„
	„ „ China	„	1 0	„
	Patent or yellow metal, sheathing, sheets and bolts	cwt.	38 0	„
	Patent or yellow metal, sheathing, sheets and bolts, old	„	30 0	„
	Quicksilver	lb	1 6	„
	Shot, bird	cwt.	16 0	„
	Silver bullion or coin, except current coin of the Government of India, which is free . . . .	.....	<i>ad valorem</i>	„
	Steel, blistered	cwt.	7 0	One per cent.
	„ British and foreign, other than Swedish . .	.....	<i>ad valorem</i>	„
	„ cast . . . . .	.....	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>conold.</i>			
11	METALS, unwrought and wrought, and articles made of metals—<i>conold.</i>		<i>R a.</i>	
	Steel, spring	cwt.	7 0	One per cent.
	„ Swedish	„	13 0	„
	Steel, all other sorts, except railway materials, which are free . . . . .	.....	<i>ad valorem</i>	„
	Tin, block	cwt.	70 0	Five per cent.
	„ foil, China	lb	0 12	„
	„ other sorts . . . . .	.....	<i>ad valorem</i>	„
	Zinc or spelter, nails	cwt.	21 0	„
	„ „ plates and other shapes, soft	„	16 0	„
	„ „ „ „ hard	„	13 0	„
	„ „ sheet or sheathing	„	18 0	„
	„ „ all other sorts . . . . .	.....	<i>ad valorem</i>	„
	All other sorts of metals except gold bullion and coin, which are free . . . . .	.....	„	„
	Oils.			
12	OILS—			
	Cassia	lb	3 0	„
	Cocoonut	cwt.	13 0	„
	Grass	lb	1 12	„
	Jinjili or til	cwt.	15 0	„
	Linseed, European	Imperial gallon	1 12	„
	Otto of sorts	ounce	10 0	„
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum	Imperial gallon	.....	One anna.
	„ which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes . . . . .	.....	<i>ad valorem</i>	Five per cent.
	Sandalwood	lb	8 0	„
	Turpentine	Imperial gallon	1 14	„
	Whale (except spermaceti) and fish	cwt.	15 0	„
	Wood	„	25 0	„
	All other sorts of oil . . . . .	.....	<i>ad valorem</i>	„
	Other Articles, unmanufactured and manufactured.			
13	APPAREL, including haberdashery and millinery and military and other uniforms and accoutrements, but excluding boots and shoes (for which see No. 39) and uniforms and accoutrements imported by a public servant for his personal use, which are free	.....	<i>ad valorem</i>	„
14	BRUSHES, all sorts . . . . .	.....	„	„
15	BUILDING AND ENGINEERING MATERIALS, namely, Asphalt, Cement of all kinds, earthenware piping, and other kinds . . . . .	.....	„	„
16	CABINET-WARE AND FURNITURE . . . . .	.....	„	„
17	CANDLES, paraffin	lb	0 5	„
	„ spermaceti	„	0 6	„
	„ wax	„	1 0	„
	„ all other sorts, including composition	„	0 5	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>			
18	CANES, RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK—			
	Canes, Malacca	dozen	R a. 1 0	Five per cent.
	Rattans	cwt.	7 0	"
	All other sorts except common bamboos, which are free . . . . .	.....	<i>ad valorem</i>	"
19	CARRIAGES and component parts thereof, except railway carriages and trucks, which are free . . . . .	.....	"	"
20	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china and porcelain (for which see No. 26) . . . . .	.....	"	"
21	CLOCKS, WATCHES and other timekeepers . . . . .	.....	"	"
22	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 24)—			
	Yarn of all kinds	cwt.	9 0	"
	All other sorts . . . . .	.....	<i>ad valorem</i>	"
23	CORAL, real . . . . .	.....	"	"
24	CORDAGE AND ROPE made of any vegetable fibre—			
	Coir, cables, tarred	cwt.	10 0	"
	" rope	"	10 0	"
	Cordage, hemp, European	"	25 0	"
	" Manila	"	30 0	"
	Twine, sail, European	lb	0 8	"
	All other sorts of cordage and rope . . . . .	.....	<i>ad valorem</i>	"
25	CORK and articles made of cork—			
	Bottle-corks	gross	1 0	"
	Vial corks	"	0 4	"
	All other sorts . . . . .	.....	<i>ad valorem</i>	"
26	EARTHENWARE (except Earthenware piping, for which see No. 15), china, china clay and porcelain . . . . .	.....	<i>ad valorem</i>	"
27	FEATHERS . . . . .	.....	"	"
28	FIREWORKS, China	box of 133½ lb	35 0	"
	" all other sorts . . . . .	.....	<i>ad valorem</i>	"
29	FLAX and articles made of Flax, including linen-thread . . . . .	.....	<i>ad valorem</i>	"
30	GLASS, glass-ware, beads, false pearls, and false corals—			
	Bangles, glass, China, gilt	hundred pairs	15 0	"
	" " " not gilt	"	3 0	"
	Beads, China	cwt.	36 0	"
	Coral, false . . . . .	.....	<i>ad valorem</i>	"
	Glass, China, all colours	133½ lb	32 0	"
	" crown, coloured	100 superficial feet	14 0	"
	" " of sizes	"	6 8	"
	Pearls, false, Bajria	lakh	3 0	"
	" " Boria	thousand	1 0	"
	" " Jauria	lakh	5 0	"
	" " Lolakh	thousand	0 12	"
	" " Nathia	"	0 3	"
	" " Tachia	"	1 0	"
	" " Wattanah	lakh	10 0	"
	All other sorts of beads, false pearls, glass and glassware . . . . .	.....	<i>ad valorem</i>	"
31	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal	cwt.	56 0	"
	Cutch and gambier	"	17 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>			
31	GUMS, GUM-RESINS, and articles made of gum or gum-resin—<i>contd.</i>		<i>R a.</i>	
	Gum Ammoniac	cwt.	14 0	Five per cent.
	„ Arabic	„	18 0	„
	„ Bdellium (common gum)	„	10 0	„
	„ Benjamin	„	40 0	„
	„ Bysahol (coarse myrrh)	„	14 0	„
	„ Olibanum or frankincense	„	12 0	„
	„ Persian (false)	„	10 0	„
	„ Kino	„	10 0	„
	Myrrh	„	40 0	„
	Rosin	„	4 4	„
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin . . . . .	.....	<i>ad valorem</i>	„
32	HEMP and articles made of hemp— Piece-goods and all other sorts (except rope, for which see No. 24) . . . . .	.....	„	„
33	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, border	each	32 0	„
	„ buffalo	score	80 0	„
	„ cow	„	60 0	„
	Skins, all kinds . . . . .	.....	<i>ad valorem</i>	„
34	INSTRUMENTS AND APPARATUS— Musical, Drawing, Measuring, Optical, Photographic (including materials for photography), Surveying and Surgical (including surgical appliances) . . . . .	.....	<i>ad valorem</i>	„
35	IVORY AND IVORY-WARE— Unmanufactured—			
	Elephants' grinders	cwt.	125 0	„
	Elephants' tusks (other than hollows, centres and points) each exceeding 20lb in weight and hollows, centres and points each weighing 10lb and over	„	800 0	„
	Elephants' tusks (other than hollows, centres and points) not less than 10lb and not exceeding 20lb each, and hollows, centres and points each weighing less than 10lb	„	680 0	„
	Elephants' tusks each less than 10lb (other than hollows, centres and points)	„	525 0	„
	Sea-cow or moye teeth, each not less than 4lb	„	175 0	„
	Sea-cow or moye teeth, each not less than 3lb and under 4lb	„	170 0	„
	Sea-cow or moye teeth, each less than 3lb	„	130 0	„
	Articles made of ivory . . . . .	.....	<i>ad valorem</i>	„
36	JEWELLERY, including plate—			
	Silverware, plain	tola	1 0	„
	„ embossed or chased } other than European	„	1 4	„
	All other sorts, except precious stones and pearls, unset, which are free . . . . .	.....	<i>ad valorem</i>	„
37	JUTE, articles made of . . . . .	.....	„	„
38	LAC, all sorts . . . . .	.....	„	„
39	LEATHER and articles made of Leather, including Boots and Shoes, Harness and Saddlery, but excluding Belting for driving Machinery, which is free . . . . .	.....	<i>ad valorem</i>	„
40	MARINE AND NAVAL STORES, not otherwise described . . . . .	.....	„	„
41	MATCHES, Lucifer, and all other sorts . . . . .	.....	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>		<i>R a.</i>	
42	MATS— Floor-matting, China and Singapore, of all sorts	hundred	75 0	Five per cent.
	All other sorts, except coir-matting (for which see No. 22) . . . . .	.....	<i>ad valorem</i>	"
43	OIL-CLOTH AND FLOOR-CLOTH . . . . .	.....	"	"
44	PAINTS, COLOURS, PAINTERS' MATERIALS, and Compositions for application to leather and metals— Ochre, other than European, all colours	cwt.	1 8	"
	Paints of sorts	"	9 0	"
	" composition	"	56 0	"
	" patent driers	"	10 0	"
	Prussian blue, China	lb	0 10	"
	" " European	"	1 0	"
	Red lead	cwt.	12 0	"
	Turpentine	Imperial gallon	1 14	"
	Verdigris	cwt.	70 0	"
	Vermilion, Canton	box of 90 bundles	94 0	"
	White lead	cwt.	14 0	"
	All other sorts . . . . .	.....	<i>ad valorem</i>	"
45	PAPER of all kinds . . . . .	.....	"	"
46	PERFUMERY— Rose-flowers, dried	cwt.	12 0	"
	Rose-water	Imperial gallon	1 14	"
	All other sorts, except perfumed spirit (for which see Schedule III) . . . . .	.....	<i>ad valorem</i>	"
47	PIECE-GOODS not otherwise described, except cotton piece-goods, which are free . . . . .	.....	"	"
48	PIPES and other implements used in the consumption of tobacco . . . . .	.....	"	"
49	PITCH, TAR AND DAMMER— Bitumen . . . . .	.....	"	"
	Dammer	cwt.	6 0	"
	Pitch, American and European	"	6 0	"
	" coal	"	2 8	"
	Tar, American and European	"	6 0	"
	" coal	"	2 8	"
	" mineral . . . . .	.....	<i>ad valorem</i>	"
50	SEEDS— Castor	cwt.	4 8	"
	Cummin	"	17 0	"
	" black	"	6 0	"
	Linseed	"	5 8	"
	Methi	"	4 0	"
	Mustard, rape or sarson	"	5 0	"
	Poppy	"	6 0	"
	Quince, bihidána	"	45 0	"
	Sozirá	"	22 0	"
	Til or jinjili	"	7 8	"
	All other sorts . . . . .	.....	<i>ad valorem</i>	"
51	SHELLS AND COWRIES— Chanks—large shells, for cameos	hundred	6 8	"
	" white, live	"	7 0	"
	" " dead	"	4 0	"
	Cowras	"	0 8	"
	Cowries, bazar, common	cwt.	3 0	"
	" Maldivé	"	7 8	"
	" Nakhla	"	65 0	"
	" Sankhla	"	60 0	"
	" yellow, superior quality	"	2 8	"
	Mother-of-pearl, nacre	"	30 0	"
	Tortoise-shell	"	7 0	"
	" nakh	"	1 0	"
	All other sorts	"	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*concl'd.*GENERAL DUTIES—*concl'd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>concl'd.</i>		<i>R a.</i>	
52	SILK, AND ARTICLES MADE OF SILK—			
	Floss	<i>lb</i>	9 0	Five per cent.
	Piece-goods . . . . .	.....	<i>ad valorem</i>	"
	Raw silk—			
	Chaháram, Cochin-China, and yellow Shanghai .	"	5 4	"
	Mathow	"	3 4	"
	Other kinds of China	"	7 0	"
	Waste and Kachra	"	1 2	"
	Panjám	"	2 0	"
	Persian	"	4 4	"
	Siam	"	2 0	"
	Produced from the tasar or other wild worm .	"	2 8	"
	Sewing thread, China	"	9 0	"
	All other sorts . . . . .	.....	<i>ad valorem</i>	"
53	SOAP . . . . .	.....	"	"
54	STATIONERY, excluding paper (for which see No. 45) . . . . .	.....	"	"
55	STONE AND MARBLE . . . . .	.....	"	"
56	TALLOW AND GREASE	cwt.	25 0	"
57	TOILET REQUISITES not otherwise described . . . . .	.....	<i>ad valorem</i>	"
58	TOYS and requisites for all games . . . . .	.....	"	"
59	UMBRELLAS, COTTON, under 20 inches	each	0 10	"
	" " 20 inches and upwards	"	1 0	"
	" " oiled, other than European	"	0 9	"
	" " all other sorts, including paper kettisals . . . . .	.....	<i>ad valorem</i>	"
60	WAX	cwt.	32 0	"
61	WOOD AND TIMBER, except railway sleepers and firewood, which are free . . . . .	.....	<i>ad valorem</i>	"
62	WOOLLEN GOODS—			
	Braid			
	Hosiery			
	Piece-goods			
	All other sorts . . . . .	.....	"	"

SCHEDULE V.—(EXPORT TARIFF.)

Name of Article.	Rate of duty.
RICE, WHETHER HUSKED OR UNHUSKED, INCLUDING RICE-FLOUR.	Three annas per Indian maund of 82½ avoirdupois weight.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the law relating to Customs duties, and for other purposes, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th March, 1894:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend

From Honorary Secretaries, Bombay Presidency Association, dated 3rd March, 1894, and enclosure [Papers No. 1].

From Messrs. Birkmyre Brothers, dated 6th March, 1894 [Paper No. 2].

Telegrams from Chamber of Commerce, Madras, dated 6th March, 1894; from Bombay Trades Association, dated 6th March, 1894; from Millowners' Association, Bombay, dated 6th March, 1894; from Madras Trades Association, dated 6th March, 1894; from Chamber of Commerce, Bombay, dated 6th March, 1894; from Chamber of Commerce, Karachi, dated 6th March, 1894; from Chamber of Commerce, Rangoon, dated 6th March, 1894; from Poona Sarvajanic Sabha, dated 7th March, 1894 [Papers No. 3].

From Messrs. W. H. Harton & Co., dated 7th March, 1894 [Paper No. 4].

From Secretary, Calcutta Trades Association, dated 7th March, 1894, and enclosure [Papers No. 5].

From the Manager, New Egerton Woollen Mills Company, Ltd., dated 6th March, 1894 [Paper No. 6].

Telegram from Messrs. Best & Co., Madras, dated 7th March, 1894 [Paper No. 7].

the law relating to Customs-duties, and for other purposes, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill, as amended by us, annexed thereto.

2. In the eleven sections of the Bill we have proposed no substantive alteration except in section 5, sub-section (r), clause (a), which we have made applicable to Foreign European Settlements in India generally.

3. *Schedules*.—We have proposed several alterations in the schedules. Those in Schedule I call for no remark.

4. *Schedule II—Arms, Ammunition and Military Stores*.—We have varied Exception II with reference to exemptions now in force in pursuance of remissive orders of the Governor General in Council.

5. *Schedule III, Article 1, Wine*.—Following English laws, we have reduced from forty-five to forty-two per cent. the percentage of proof spirit in wines which is to regulate the rate of duty to be levied on them.

6. *Schedule III, Article 4, Salted Fish*.—We have removed the word “ngapi” as superfluous.

7. *Schedule IV, Article 5, Sugar*.—We have re-classified “sugar,” leaving duty to be levied *ad valorem* on all kinds which are not China candy, loaf or crystallised beet. We have added crystallised beet with a tariff valuation of Rs. 14 per cwt.

8. *Schedule IV, Article 10, Agricultural Implements*.—We have removed this article from separate enumeration in the schedule.

9. *Schedule IV, Article 12 (now 11), Metals*.—We have proposed to reduce from five to one per cent. the duty on iron and steel of all kinds.

We have also proposed to make the duty on “lametta, single reels,” payable *ad valorem*; and have added words expressly excluding gold bullion and coin from the list of dutiable metals.

10. *Schedule IV, Article 13 (now 12), Oils*.—We have added benzoline to the articles enumerated in the definition of petroleum, and have proposed to make the duty on batching and lubricating petroleum five per cent. *ad valorem* instead of half an anna a gallon.

11. *Schedule IV, Articles 30 (now 29) and (new) 38, Flax and Lac*.—We have proposed that there shall be an uniform duty of five per cent. *ad valorem* on all flax and articles made of flax (including linen-thread). We have also separately enumerated lac of all sorts.

12. *Schedule IV, Article 38 (now 37), Jute*.—We have proposed to remove the exception in favour of gunny-bags.

13. *Schedule IV, Article 45, Paper*.—We propose that a duty of five per centum *ad valorem* be levied on paper of all kinds.

14. *Schedule IV, Article 61, Wood and Timber*.—We have proposed to except railway sleepers and firewood and leave them free.

15. The publication ordered by the Council has been made as follows :—

<i>In English.</i>							
<i>Gazette.</i>							<i>Date.</i>
Gazette of India	.	.	.	.	.	.	3rd March, 1894.
Fort St. George Gazette	.	.	.	.	.	.	6th March, 1894.
Bombay Government Gazette	.	.	.	.	.	.	6th March, 1894.
Calcutta Gazette	.	.	.	.	.	.	7th March, 1894.
Burma Gazette	.	.	.	.	.	.	8th March, 1894.

Publication in the remaining local Gazettes has been ordered, but dates of publication have not yet been reported, and they will be later than the date of this Report.

16. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

J. WESTLAND.

ALEX. EDW. MILLER.

C. B. PRITCHARD.

H. F. CLOGSTOUN.

FAZULBHOY VISRAM.

P. PLAYFAIR.

The 9th March, 1894.

We accept this Report as far as it goes, but we desire to dissent in so far as it does not include our recommendation for the imposition of customs-duties on cotton fabrics, yarns and thread.

FAZULBHOY VISRAM.

P. PLAYFAIR.

S. HARVEY JAMES,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 17, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the law relating to Prisons was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 15th March, 1894:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend the law relating to Prisons was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Chief Commissioner, Central Provinces, No. 671, dated 30th January, 1894 [Paper No. 1].

From Chief Commissioner, Coorg, No. ²¹⁸180-93, dated 30th January, 1894 [Paper No. 2].

From Mr. P. R. Desai, Pleader, District Court, Ratnagiri, dated 31st January, 1894 [Paper No. 3].

From Chief Commissioner, Assam, No. ^{14 L. L.}791 J., dated 8th February, 1894 [Paper No. 4].

From Resident, Hyderabad, No. 47, dated 10th February, 1894, and enclosures [Papers No. 5].

From Chief Commissioner, Burma, No. 238 L.—4, dated 10th February, 1894, and enclosures [Papers No. 6].

From Agent to Governor General in Baluchistan, No. 877, dated 10th February, 1894 [Paper No. 7].

From High Court, Calcutta, No. 514, dated 15th February, 1894 [Paper No. 8].

From Government, Bombay, No. 1091, dated 15th February, 1894, and enclosure [Papers No. 9].

Endorsement by Officiating Deputy Secretary to Government of India, Home Department, No. 125, dated 21st February, 1894, and enclosures (letter from Government of Madras, No. 346, dated 14th February, 1894) [Papers No. 10].

From Government, Punjab, No. 241, dated February, 1894, and enclosures [Papers No. 11].

Endorsement by Officiating Deputy Secretary to Government of India, Home Department, No. 126, dated 21st February, 1894, and enclosure (letter from Indian Relief Society, dated 16th February, 1894) [Papers No. 12].

From High Court, Calcutta, No. 410, dated 26th February, 1894, and enclosures [Papers No. 13].

From Government, Bengal, No. 781 P., dated 26th February, 1894, and enclosure [Papers No. 14].

From Government, North-Western Provinces and Oudh, No. 525, dated 23rd February, 1894, and enclosures [Papers No. 15].

From Secretary, Kashi Sujan Samaj, Benares, No. 11 S.S., dated 5th March, 1894 [Papers No. 16].

2. The amendments which we have made in the Bill, though numerous, do not in any material respect affect its scheme, but only give effect to the valuable suggestions on minor matters which have been received from Local Governments

generally and from the Governments of Madras and Bombay particularly. These amendments are indicated in italics in the Bill annexed to this Report. We have also considered suggestions made by independent bodies interested in the Bill.

3. *Section 3.*—In several sections of the Bill we have found it desirable to assign certain functions to Medical Subordinates as well as to Medical Officers. We have therefore added a definition of "Medical Subordinate," whom we propose to describe as an Assistant Surgeon, Apothecary or qualified Hospital Assistant. Such Medical Subordinate need not be exclusively a prison-officer, but may be a qualified Assistant attached to a dispensary in or near the place where the prison is situated. We have made it clear that the Medical Officer is, even in respect of sanitary administration, to be subject to the control of the Superintendent.

4. *Section 15.*—We have required detailed particulars respecting deaths of prisoners to be recorded in a register by the Medical Officer.

5. *Section 23.*—In order to remove a difficulty which has arisen in the construction of existing law, we have expressly provided that prisoners who have been appointed as officers of prisons shall be deemed to be public servants within the meaning of the Indian Penal Code.

6. *Section 28.*—We have made provision for the confinement of prisoners in cells as an ordinary mode of detention in prison. The circumstances of Indian jails may not, at the present time, allow of this being done, but we have thought it right to recognize separation of prisoners, especially at night time, as a desirable object to be worked up to.

7. *Section 40.*—We have added to this section a provision suggested by No. 54 of the Regulations for Government of Prisons in Schedule I to the Prison Act, 1865 (28 & 29 Vict., c. 126), with respect to interviews between prisoners and their legal advisers.

8. *Section 42.*—We have now provided for the punishment of persons improperly removing prohibited articles (such as unauthorised letters) from a prison as well as of persons improperly introducing such articles into a prison.

9. *Section 50.*—We have provided that change of labour as a punishment shall not be enforced without medical advice.

10. *Section 55.*—We have introduced this section to cover the case of prisoners who are being transferred from one prison to another or are engaged on extra-mural duty. Such prisoners are to be deemed to be in prison and are to be subject to all the same incidents as if they were actually in prison. This provision follows the law as already expressed in Bombay and other enactments, and is obviously necessary.

11. *Section 57, sub-section (1).*—We have not preserved in the Bill the obligation imposed by the present law to keep in fetters for the first three months prisoners sentenced to transportation, but have left to be determined by rules the circumstances in which such prisoners may be confined in fetters.

12. *Section 59.*—We have added to section 59 a clause enabling the Governor General in Council to define the circumstances, and regulate the conditions, under which prisoners in danger of death may be released.

13. *Sections 59 and 60.*—We have provided in these sections for the recognition of the practice which now obtains of making rules for the transfer of prisoners whose terms of sentence are about to expire, from distant prisons in which they are confined to prisons near to their homes, so that their release, when their terms expire, may be made from the latter prisons.

We have also, following English law in this respect, made provision for rules being made for regulating periods of rest from labour.

14. The other alterations in the Bill appear to require no notice. Such as they are they will be found in italics in the revised Bill annexed to this Report.

15. The publication ordered by the Council has been made as follows :—

		<i>In English.</i>	
	<i>Gazette.</i>		<i>Date.</i>
Gazette of India	.	.	13th January, 1894.
Fort Saint George Gazette	.	.	23rd January, 1894.
Bombay Government Gazette	.	.	18th January, 1894.
Calcutta Gazette	.	.	17th January, 1894.
North-Western Provinces and Oudh Government Gazette	.	.	20th January, 1894.
Punjab Government Gazette	.	.	25th January, 1894.
Central Provinces Gazette	.	.	27th January, 1894.
Burma Gazette	.	.	27th January, 1894.
Assam Gazette	.	.	27th January, 1894.
Coorg District Gazette	.	.	1st February, 1894.

		<i>In the Vernaculars.</i>	
	<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Bombay	.	Marathi	1st March, 1894.
	.	Gujarathi	1st March, 1894.
	.	Kanarese	1st March, 1894.
Bengal	.	Bengali	30th January, 1894.
	.	Hindi	6th February, 1894.
	.	Uriya	8th February, 1894.
North-Western Provinces and Oudh.	.	Urdu	3rd February, 1894.
Burma	.	Burmese	17th February, 1894.
Sindh	.	Sindhi	8th February, 1894.

16. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

A. P. MACDONNELL.
ALEX. EDW. MILLER.
RASHBEHARY GHOSE.
FAZULBHOY VISRAM.
A. S. LETHBRIDGE.
G. M. CHITNAVIS.
H. F. CLOGSTOUN.
W. LEE-WARNER.

The 9th March, 1894.

No. II.
THE PRISONS BILL.
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The Prisons Bill.

(Chapter I.—Preliminary.—Sections 1-3. Chapter II.—Maintenance and Officers of Prisons.—Sections 4-7.)

No. II.

A Bill to amend the law relating to Prisons.

WHEREAS it is expedient to amend the law relating to prisons in British India, and to provide rules for the regulation of such prisons; It is hereby enacted as follows:—

CHAPTER I.**PRELIMINARY.**

1. (1) This Act may be called the Prisons Act, 1894.

Title, extent and commencement.

(2) It extends to the whole of British India, inclusive of Upper Burma, British Baluchistan, the Santal Parganas, and the Pargana of Spiti; and

(3) It shall come into force on the first day of July, 1894.

(4) Nothing in this Act shall apply to civil jails in the Presidency of Bombay outside the city of Bombay, and those jails shall continue to be administered under the provisions of sections 9 to 16 (both inclusive) of Bombay Act II of 1874, as those sections heretofore have been, or hereafter may be, amended by any Act passed, and for the time being in force, under the Indian Councils Acts, 1861 and 1892.

2. (1) On and after that day the enactments mentioned in the schedule shall be repealed to the extent specified in the fourth column thereof.

Repeal.

(2) But all rules and appointments made, directions given and orders issued under any of those enactments shall, so far as they are consistent with this Act, be deemed to have been respectively made, given and issued under this Act.

(3) Any enactment or document referring to any of those enactments shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Definitions.

3. In this Act—

(1) "prison" means any jail or place used permanently or temporarily under the general or special orders of a Local Government for the detention of prisoners, and includes all lands and buildings appurtenant thereto, but does not include—

(a) any place for the confinement of prisoners who are exclusively in the custody of the police;

(b) any place specially appointed by the Local Government under section 541 of the Code of Criminal Procedure, 1882; or

(c) any place which has been declared by the Local Government, by general or special order, to be a subsidiary jail:

(2) "criminal prisoner" means any prisoner

duly committed to custody under the writ, warrant or order of any Court or authority exercising criminal jurisdiction, or by order of a Court-martial:

(3) "convicted criminal prisoner" means any criminal prisoner under sentence of a Court or Court-martial, and includes a person detained in prison under the provisions of Chapter VIII of the Code of Criminal Procedure, 1882, or under the Prisoners Act, 1871:

X of 1882.
V of 1871.

(4) "civil prisoner" means any prisoner who is not a criminal prisoner:

(5) "remission system" means the rules for the time being in force regulating the award of marks to, and the consequent shortening of sentences of, prisoners in jails:

(6) "history-ticket" means the ticket exhibiting such information as is required in respect of each prisoner by this Act or the rules thereunder:

(7) "Inspector General" means the Inspector General of Prisons:

(8) "Medical Subordinate" means an Assistant Surgeon, Apothecary or qualified Hospital Assistant: and

(9) "prohibited article" means an article the introduction or removal of which into or out of a prison is prohibited by any rule under this Act.

CHAPTER II.**MAINTENANCE AND OFFICERS OF PRISONS.**

4. The Local Government shall provide, for Accommodation for the prisoners in the territories under such Government, accommodation in prisons constructed and regulated in such manner as to comply with the requisitions of this Act in respect of the separation of prisoners.

5. An Inspector General shall be appointed for the territories subject to each Local Government, and shall exercise, subject to the orders of the Local Government, the general control and superintendence of all prisons situated in the territories under such Government.

6. For every prison there shall be a Superintendent, a Medical Officer (who may also be the Superintendent), a Medical Subordinate, a Jailor and such other officers as the Local Government thinks necessary:

Provided that the Governor of Bombay in Council may, with the previous sanction of the Governor General in Council, declare by order in writing that in any prison specified in the order the office of Jailor shall be held by the person appointed to be Superintendent.

7. Whenever it appears to the Inspector General that the number of prisoners in any prison is greater than can conveniently or safely be

*The Prisons Bill.**(Chapter III.—Duties of Officers.—Sections 8-16.)*

kept therein, and it is not convenient to transfer the excess number to some other prison,

or whenever from the outbreak of epidemic disease within any prison, or for any other reason, it is desirable to provide for the temporary shelter and safe custody of any prisoners,

provision shall be made, by such officer and in such manner as the Local Government may direct, for the shelter and safe custody in temporary prisons of so many of the prisoners as cannot be conveniently or safely kept in the prison.

CHAPTER III.

DUTIES OF OFFICERS.

Generally.

8. All officers of a prison shall obey the Control, and duties of directions of the Superintendent; all officers subordinate to the *Failer* shall perform such duties as may be imposed on them by the *Failer* with the sanction of the Superintendent or be prescribed by rules under section 60.

9. No officer of a prison shall sell or let, nor shall any person in trust for or employed by him sell or let, or derive any benefit from selling or letting, any article to any prisoner or have any money or other business dealings directly or indirectly with any prisoner.

10. No officer of a prison shall, nor shall any person in trust for or employed by him, have any interest, direct or indirect, in any contract for the supply of the prison: nor shall he derive any benefit, directly or indirectly, from the sale or purchase of any article on behalf of the prison or belonging to a prisoner.

Superintendent.

11. (1) Subject to the orders of the Inspector General, the Superintendent shall manage the prison in all matters relating to discipline, labour, expenditure, punishment and control.

(2) Subject to such general or special directions as may be given by the Local Government, the Superintendent of a prison other than a central prison or a prison situated in a Presidency-town shall obey all orders not inconsistent with this Act or any rule thereunder which may be given respecting the prison by the District Magistrate, and shall report to the Inspector General all such orders and the action taken thereon.

12. The Superintendent shall keep, or cause to be kept, the following records:—

- (1) a register of prisoners admitted;
- (2) a book showing when each prisoner is to be released;

(3) a punishment-book for the entry of the punishments inflicted on prisoners for prison-offences;

(4) a visitors' book for the entry of any observations made by the visitors touching any matters connected with the administration of the prison;

(5) a record of the money and other articles taken from prisoners;

and all such other records as may be prescribed by rules under section 59 or section 60.

Medical Officer

13. Subject to the control of the Superintendent, the Medical Officer shall have charge of the sanitary administration of the prison, and shall perform such duties as may be prescribed by rules made by the Local Government under section 60.

14. Whenever the Medical Officer has reason to believe that the mind of a prisoner is, or is likely to be, injuriously affected by the discipline or treatment to which he is subjected, the Medical Officer shall report the case in writing to the Superintendent, together with such observations as he may think proper.

This report, with the orders of the Superintendent thereon, shall forthwith be sent to the Inspector General for information.

15. On the death of any prisoner, the Medical Officer shall forthwith record in a register the following particulars, so far as they can be ascertained, namely:—

- (1) the day on which the deceased first complained of illness or was observed to be ill,
- (2) the labour, if any, on which he was engaged on that day,
- (3) the scale of his diet on that day,
- (4) the day on which he was admitted to hospital,
- (5) the day on which the Medical Officer was first informed of the illness,
- (6) the nature of the disease,
- (7) when the deceased was last seen before his death by the Medical Officer or Medical Subordinate,
- (8) when the prisoner died, and
- (9) (in cases where a post-mortem examination is made) an account of the appearances after death,

together with any special remarks that appear to the Medical Officer to be required.

Failer.

16. (1) The *Failer* shall reside in the prison, unless the Superintendent permits him in writing to reside elsewhere.

The Prisons Bill.

(Chapter III.—Duties of Officers.—Sections 17-23. Chapter IV.—Admission, Removal and Discharge of Prisoners.—Sections 24-26. Chapter V.—Discipline of Prisoners.—Section 27.)

(2) The *Failer* shall not, without the Inspector or General's sanction *in writing*, be concerned in any other employment.

17. Upon the death of a prisoner, the *Failer* shall give immediate notice thereof to the Superintendent and the *Medical Subordinate*.

Failer to give notice of death of prisoner.

18. The *Failer* shall be responsible for the safe custody of the records to be kept under section 12, for the commitment warrants and all other documents confided to his care, and for the money and other articles taken from prisoners.

Responsibility of Failer.

19. The *Failer* shall not be absent from the prison for a night without permission in writing from the Superintendent; but, if absent without leave for a night from unavoidable necessity, he shall immediately report the fact and the cause of it to the Superintendent.

Failer to be present at night.

20. Where a Deputy *Failer* or Assistant *Failer* is appointed to a prison, he shall, *subject to the orders of the Superintendent*, be competent to perform any of the duties, and be subject to all the responsibilities, of a *Failer* under this Act or any rule thereunder.

Powers of Deputy and Assistant Failers.

Subordinate Officers.

21. The officer acting as gate-keeper, or any other officer of the prison, may examine anything carried in or out of the prison, and may stop and search or *cause to be searched* any person suspected of bringing any prohibited article into or out of the prison, or of carrying out any property belonging to the prison, and, if any such article or property be found, shall give immediate notice thereof to the *Failer*.

Duties of gate-keeper.

22. Officers subordinate to the *Failer* shall not be absent from the prison without leave from the Superintendent or from the *Failer*.

Subordinate officers not to be absent without leave.

23. Prisoners who have been appointed as officers of prisons shall be deemed to be public servants within the meaning of the Indian Penal Code.

Convict officers.

of 1860. Code.

CHAPTER IV.

ADMISSION, REMOVAL AND DISCHARGE OF PRISONERS.

24. (1) Whenever a prisoner is admitted into a prison, he shall be searched, and all weapons and prohibited articles shall be taken from him.

Prisoners to be examined on admission.

(2) Every criminal prisoner shall also, as soon as possible after admission, be examined under the general or special orders of the Medical Officer, who shall enter or cause to be entered in a book, to be kept by the *Failer*, a record of the state of the prisoner's health, and of any wounds or marks on his person, the class of labour he is fit for if sentenced to rigorous imprisonment, and any observations which the Medical Officer thinks fit to add.

(3) In the case of female prisoners the search and examination shall be carried out by the matron under the general or special orders of the Medical Officer.

25. All money or other articles in respect whereof no order of a competent Court has been made, and which may with proper authority be brought into the prison by any criminal prisoner or sent to the prison for his use, shall be placed in the custody of the *Failer*.

Effects of prisoners.

26. (1) All prisoners, previously to being removed to any other prison, shall be examined by the Medical Officer.

Removal and discharge of prisoners.

(2) No prisoner shall be removed from one prison to another unless the Medical Officer certifies that the prisoner is free from any illness rendering him unfit for removal.

(3) No prisoner shall be discharged against his will from prison, if labouring under any acute or dangerous distemper, nor until, in the opinion of the Medical Officer, such discharge is safe.

CHAPTER V.

DISCIPLINE OF PRISONERS.

27. The requisitions of this Act with respect to the separation of prisoners are as follows:—

Separation of prisoners.

(1) in a prison containing female as well as male prisoners the females shall be imprisoned in separate buildings, or separate parts of the same building, in such manner as to prevent their seeing, or conversing or holding any intercourse with, the male prisoners;

(2) in a prison where male prisoners under the age of eighteen are confined, means shall be provided for separating them altogether from the other prisoners and for separating those of them who have arrived at the age of puberty from those who have not;

(3) unconvicted criminal prisoners shall be kept apart from convicted criminal prisoners; and

(4) civil prisoners shall be kept apart from criminal prisoners.

The Prisons Bill.

(Chapter V.—Discipline of Prisoners.—Sections 28-30. Chapter VI.—Food, Clothing and Bedding of Civil and Unconvicted Criminal Prisoners.—Sections 31-33. Chapter VII.—Employment of Prisoners.—Sections 34-36.)

28. Subject to the requirements of the last Association and foregoing section, convicted criminal prisoners may be confined either in association or individually in cells or partly in one way and partly in the other.

29. No cell shall be used for solitary confinement unless it is furnished with the means of enabling the prisoner to communicate at any time with an officer of the prison, and every prisoner so confined in a cell for more than twenty-four hours, whether as a punishment or otherwise, shall be visited at least once a day by the Medical Officer or Medical Subordinate.

30. (1) Every prisoner under sentence of death shall, immediately on his arrival in the prison after sentence, be searched by, or by order of, the *Jailer*, and all articles shall be taken from him which the *Jailer* deems it dangerous or inexpedient to leave in his possession.

(2) Every such prisoner shall be confined in a cell apart from all other prisoners, and shall be placed by day and by night under the charge of a guard.

CHAPTER VI.

FOOD, CLOTHING AND BEDDING OF CIVIL AND UNCONVICTED CRIMINAL PRISONERS.

31. A civil prisoner or an unconvicted criminal prisoner shall be permitted to maintain himself, and to purchase, or receive from private sources at proper hours, food, clothing, bedding or other necessities, but subject to examination and to such rules as may be approved by the Inspector General.

32. No part of any food, clothing, bedding or other necessities belonging to any civil or unconvicted criminal prisoner shall be given, hired or sold to any other prisoner; and any prisoner transgressing the provisions of this section shall lose the privilege of purchasing food or receiving it from private sources, for such time as the Superintendent thinks proper.

33. (1) Every civil prisoner and unconvicted criminal prisoner unable to provide himself with sufficient clothing and bedding shall be supplied by the Superintendent with such clothing and bedding as may be necessary.

(2) When any civil prisoner has been committed to prison in execution of a decree in favour of a private person, such person, or his representative, shall, within forty-eight hours after the receipt by him of a demand in writing, pay to the Superintendent the cost of the clothing and bedding so supplied to the prisoner; and in default of such payment the prisoner may be released.

CHAPTER VII.

EMPLOYMENT OF PRISONERS.

34. (1) Civil prisoners may, with the Superintendent's permission, work and follow any trade or profession.

(2) Civil prisoners finding their own implements, and not maintained at the expense of the prison, shall be allowed to receive the whole of their earnings; but the earnings of such as are furnished with implements or are maintained at the expense of the prison shall be subject to a deduction, to be determined by the Superintendent, for the use of implements and the cost of maintenance.

35. (1) No criminal prisoner sentenced to labour or employed on labour at his own desire shall, except on an emergency with the sanction in writing of the Superintendent, be kept to labour for more than nine hours in any one day.

(2) The Medical Officer shall from time to time examine the labouring prisoners while they are employed, and shall at least once in every fortnight cause to be recorded upon the history-ticket of each prisoner employed on labour the weight of such prisoner at the time.

(3) When the Medical Officer is of opinion that the health of any prisoner suffers from employment on any kind or class of labour, such prisoner shall not be employed on that labour but shall be placed on such other kind or class of labour as the Medical Officer may consider suited for him.

36. Provision shall be made by the Superintendent for the employment (as long as they so desire) of all criminal prisoners sentenced to simple imprisonment; but no prisoner not sentenced to rigorous imprisonment shall be punished for neglect of work excepting by such alteration in the scale of diet as may be established by the rules of the prison in the case of neglect of work by such a prisoner.

The Prisons Bill.

(Chapter VIII.—Health of Prisoners.—Sections 37-39. Chapter IX.—Visits to Prisoners.—Sections 40-41. Chapter X.—Offences in relation to Prisons.—Sections 42-44.)

CHAPTER VIII.

HEALTH OF PRISONERS.

37. (1) The names of prisoners desiring to see the Medical Subordinate or appearing out of health in mind or body shall, *without delay*, be reported by the officer in immediate charge of *such prisoners to the Failer*.

(2) The Failer shall, without delay, call the attention of the Medical Subordinate to any prisoner desiring to see him, or who is ill, or whose state of mind or body appears to require attention, and shall carry into effect all *written* directions given by the Medical Officer or Medical Subordinate respecting alterations of the discipline or treatment of any such prisoner.

38. All directions given by the Medical Officer or Medical Subordinate in relation to any prisoner, with the exception of orders for the supply of medicines or directions relating to such matters as are carried into effect by the Medical Officer himself or under his superintendence, shall be entered day by day in the prisoner's history-ticket or in such other record as the Local Government may by rule direct, and the Failer shall make an entry in its proper place stating in respect of each direction the fact of its having been or not having been complied with, accompanied by such observations, if any, as the Failer thinks fit to make, and the date of the entry.

39. In every prison a *hospital* or proper place for the reception of sick prisoners shall be provided.

CHAPTER IX.

VISITS TO PRISONERS.

40. Due provision shall be made for the admission, at proper times and under proper restrictions, into every prison of persons with whom civil or unconvicted criminal prisoners may desire to communicate, *care being taken that, so far as may be consistent with the interests of justice, prisoners under trial may see their duly qualified legal advisers without the presence of any other person.*

41. (1) The Failer may demand the name and address of any visitor to a prisoner, and, when the Failer has any ground for suspicion, may search any visitor, or cause him to be searched, but the search shall not be made in the presence of any prisoner or of another visitor.

(2) In case of any such visitor refusing to permit himself to be searched, the Failer may deny him admission; and the grounds of such proceeding, with the particulars thereof, shall be entered in *such record as the Local Government may direct.*

CHAPTER X.

OFFENCES IN RELATION TO PRISONS.

42. Whoever, contrary to *any rule* under section 60, introduces or removes, or attempts by any means whatever to introduce or remove, into or from any prison, or supplies or attempts to supply to any prisoner outside the limits of a prison, any *prohibited* article,

and every officer of a prison who, contrary to *any* such rule, knowingly suffers any such article to be introduced into or removed from any prison, to be possessed by any prisoner, or to be supplied to any prisoner outside the limits of a prison,

and whoever, contrary to *any* such rule, communicates or attempts to communicate with any prisoner,

and whoever abets any offence made punishable by this section,

shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding six months, or to fine not exceeding two hundred rupees, or to both.

43. When any person, in the presence of any officer of a prison, commits any offence specified in the *last foregoing* section, and refuses on demand of such officer to state his name and residence, or gives a name or residence which such officer knows, or has reason to believe, to be false, such officer may arrest him, and shall without unnecessary delay make him over to a Police-officer, and thereupon such Police-officer shall proceed as if the offence had been committed in his presence.

44. The Superintendent shall cause to be affixed, in a conspicuous place outside the prison, a notice in English and the Vernacular setting forth the acts prohibited under section 42 and the penalties incurred by their commission

*The Prisons Bill**(Chapter XI.—Prison-offences.—Sections 45-46.)*

CHAPTER XI.

PRISON-OFFENCES.

45. The following acts are declared to be prison-offences when committed by a prisoner :—

- (1) such wilful disobedience to *any* regulation of the prison as shall have been declared by rules made under section 59 to be a prison-offence ;
- (2) *any* assault or use of criminal force ;
- (3) the use of insulting or threatening language ;
- (4) immoral or indecent or disorderly behaviour ;
- (5) wilfully disabling himself from labour ;
- (6) contumaciously refusing to work ;
- (7) filing, cutting, altering or removing handcuffs, fetters or bars *without due authority* ;
- (8) wilful idleness or negligence at work by any prisoner sentenced to rigorous imprisonment ;
- (9) wilful mismanagement of work by any prisoner sentenced to rigorous imprisonment ;
- (10) wilful damage to prison-property ;
- (11) tampering with or defacing history-tickets, records or documents ;
- (12) receiving, possessing or transferring *any prohibited article* ;
- (13) feigning illness ;
- (14) wilfully bringing a false accusation against any officer or prisoner ;
- (15) omitting or refusing to report, as soon as it comes to his knowledge, the occurrence of any fire, any plot or conspiracy, any escape, attempt or preparation to escape, and any attack or preparation for attack upon any prisoner or *prison-official* ; and
- (16) conspiring to escape, or to assist in escaping, or to commit any other of the offences aforesaid.

46. The Superintendent may examine any person touching any such offence, and determine thereupon, and punish such offence by—

- (1) a formal warning :

EXPLANATION.—A formal warning shall mean a warning personally addressed

to a prisoner by the Superintendent and recorded in the punishment-book and on the prisoner's history-ticket ;

- (2) change of labour to some more irksome or severe form ;
- (3) hard labour for a period not exceeding seven days in the case of *convicted criminal* prisoners not sentenced to rigorous imprisonment ;
- (4) such loss of privileges admissible under the remission system for the time being in force as may be prescribed by rules made by the Governor General in Council ;
- (5) the substitution of gunny or other coarse fabric for clothing of other material, *not being woollen*, for a period which shall not exceed three months ;
- (6) imposition of handcuffs of such pattern and weight, in such manner and for such period, as may be prescribed by rules made by the Governor General in Council ;
- (7) imposition of fetters of such pattern and weight, in such manner and for such period, as may be prescribed by rules made by the Governor General in Council ;
- (8) *separate* confinement for any period not exceeding six months :

EXPLANATION.—*Separate* confinement means such confinement with or without labour as secludes a prisoner from communication with, but not from sight of, other prisoners, and allows him not less than one hour's exercise per diem and to have his meals in association with one or more other prisoners ;

- (9) penal diet, that is, restriction of diet in such manner and subject to such conditions regarding labour as may be prescribed by the Local Government :

Provided that such restriction of diet shall in no case be applied to a prisoner for more than ninety-six consecutive hours, and shall not be repeated except for a fresh offence nor until after an interval of one week ;

- (10) *cellular* confinement for any period not exceeding fourteen days :

Provided that after each period of *cellular* confinement an interval of not less duration than such period must elapse before the prisoner is again sentenced to *cellular* or solitary confinement :

EXPLANATION.—*Cellular* confinement means such confinement with or

*The Prisons Bill.**(Chapter XI.—Prison-offences.—Sections 47-51.)*

without labour as entirely secludes a prisoner from communication with, but not from sight of other prisoners :

- (11) solitary confinement for any period not exceeding seven days :

Provided that after each period of solitary confinement an interval of not less duration than such period must elapse before the prisoner is again sentenced to solitary or *cellular* confinement :

EXPLANATION.—Solitary confinement means such confinement with or without labour as entirely secludes the prisoner both from sight of, and communication with, other prisoners ;

- (12) penal diet as defined in clause (9) combined with solitary confinement as defined in clause (11) ;

- (13) whipping, provided that the number of stripes shall not exceed thirty :

Provided that nothing in this section shall render any female or civil prisoner liable to the imposition of any form of handcuffs or fetters, or to whipping.

47. Any two of the punishments enumerated in *the last foregoing* section may be awarded for any such offence in combination, subject to the following exceptions, namely :—

- (1) formal warning shall not be combined with any other punishment *except loss of privileges under clause (4) of that section* ;
- (2) penal diet shall not be combined with change of labour *under clause (2) of that section*, nor shall any additional period of penal diet awarded singly be combined with any period of penal diet awarded in combination with solitary confinement ;
- (3) solitary confinement shall not be combined with *cellular* confinement or with *separate* confinement, *nor cellular* confinement with *separate* confinement, so as to prolong the total period of seclusion to which the prisoner shall be liable ;
- (4) whipping shall not be combined with any other form of punishment *except cellular or separate* confinement and loss of privileges *admissible* under the remission system.

48. (1) The Superintendent shall have power to award any of the punishments enumerated in *the two last foregoing sections*, subject, in the case of *separate* confinement for a period exceeding one month, to the previous confirmation of the Inspector General.

(2) No officer subordinate to the Superintendent shall have power to award any punishment whatever.

49. *Except by order of a Court of Justice*, no punishment other than *the punishments specified in the foregoing sections* shall be inflicted on any prisoner, and no punishment shall be inflicted on any prisoner otherwise than in accordance with the provisions of *those sections*.

50. (1) No punishment of penal diet, either singly or in combination, or of whipping, or of change of labour *under section 46, clause (2)*, shall be executed until the prisoner to whom such punishment has been awarded has been examined by the Medical Officer, who, if he considers the prisoner fit to undergo the punishment, shall certify accordingly in the appropriate column of the punishment-book prescribed in section 12.

(2) If he considers the prisoner unfit to undergo the punishment, he shall in like manner record his opinion in writing and shall state whether the prisoner is absolutely unfit for punishment of the kind awarded, or whether he considers any modification necessary.

(3) In the latter case he shall state what extent of punishment he thinks the prisoner can undergo without injury to his health.

51. (1) In the punishment-book prescribed in section 12 there shall be recorded, in respect of every punishment inflicted, the prisoner's name, register number and the class (whether habitual or not) to which he belongs, the *prison*-offence of which he was guilty, the date on which such *prison*-offence was committed, the number of previous *prison*-offences recorded against the prisoner, and the date of his last *prison*-offence, the punishment awarded, and the date of infliction.

(2) In the case of every serious *prison*-offence, the names of the witnesses proving the offence shall be recorded, and, in the case of offences for which whipping is awarded, the Superintendent shall record the substance of the evidence of the witnesses, the defence of the prisoner, and the finding with the reasons therefor.

(3) Against the entries relating to each punishment the *Failer* and Superintendent shall affix their initials as evidence of the correctness of the entries.

The Prisons Bill.

(Chapter XI.—Prison-offences.—Sections 52-54. Chapter XII.—Miscellaneous.—Sections 55-59.)

52. If any prisoner is guilty of any offence against prison-discipline which, by reason of his having frequently committed such offences or otherwise, in the opinion of the Superintendent is not adequately punishable by the infliction of any punishment which he has power under this Act to award, the Superintendent may forward such prisoner to the Court of the District Magistrate or of any Magistrate of the first class having jurisdiction, together with a statement of the circumstances, and such Magistrate shall thereupon inquire into and try the charge so brought against the prisoner, and, upon conviction, may sentence him to imprisonment which may extend to one year, such term to be in addition to any term for which such prisoner was undergoing imprisonment when he committed such offence, or may sentence him to any of the punishments enumerated in section 46 :

Provided that the District Magistrate may transfer the case for inquiry and trial to any Magistrate of the first class : and

Provided also that no person shall be punished twice for the same offence.

53. (1) No punishment of whipping shall be inflicted in instalments, or except in the presence of the Superintendent and Medical Officer or Medical Subordinate.

(2) Whipping shall be inflicted with a light ratan not less than half an inch in diameter on the buttocks, and in case of prisoners under the age of sixteen it shall be inflicted, in the way of school discipline, with a lighter ratan.

54. (1) Every Jailor or officer of a prison subordinate to him who shall be guilty of any violation of duty or wilful breach or neglect of any rule or regulation or lawful order made by competent authority, or who shall withdraw from the duties of his office without permission, or without having given previous notice in writing of his intention for the period of two months, or who shall wilfully overstay any leave granted to him, or who shall engage without authority in any employment other than his prison-duty, or who shall be guilty of cowardice, shall be liable, on conviction before a Magistrate, to fine not exceeding two hundred rupees, or to imprisonment for a period not exceeding three months, or to both.

(2) No person shall under this section be punished twice for the same offence.

CHAPTER XII.

MISCELLANEOUS.

55. A prisoner, when being taken to or from extra-mural custody, any prison in which he may be lawfully confined, control and employment of prisoners. or whenever he is working outside or is otherwise beyond the limits of any such prison in or under the lawful custody or control of a prison-officer belonging to such prison, shall be deemed to be in prison and shall be subject to all the same incidents as if he were actually in prison.

56. Whenever the Superintendent considers it necessary (with reference to the state of the prison or the character of the prisoners) for the safe custody of any prisoners that they should be confined in irons, he may, subject to such rules and instructions as may be laid down by the Inspector General with the sanction of the Local Government, so confine them.

57. (1) Prisoners under sentence of transportation may, subject to any rules made under section 60, be confined in fetters for the first three months after admission to prison.

(2) Should the Superintendent consider it necessary, either for the safe custody of the prisoner himself or for any other reason, that fetters should be retained on any such prisoner for more than three months, he shall apply to the Inspector General for sanction to their retention for the period for which he considers their retention necessary, and the Inspector General may sanction such retention accordingly.

58. No prisoner shall be put in irons or under mechanical restraint by the Jailor of his own authority, Prisoners not to be ironed by Jailor except under necessity. except in case of urgent necessity, in which case notice thereof shall be forthwith given to the Superintendent.

59. The Governor General in Council may for any part of British India, and each Local Government with the previous sanction of the Governor General in Council may for the territories under its administration, make rules consistent with this Act—

- (1) defining the acts which shall constitute prison-offences ;
- (2) determining the classification of prison-offences into serious and minor offences ;
- (3) fixing the punishments admissible under this Act which shall be awardable for commission of prison-offences or classes thereof ;

*The Prisons Bill.**(Chapter XII.—Miscellaneous.—Sections 60-62.)*

- (4) declaring the circumstances in which acts constituting both a prison-offence and an offence under the Indian Penal Code may or may not be dealt with as a prison-offence ;
- (5) for the award of marks and the shortening of sentences ;
- (6) regulating the use of arms against any prisoner or body of prisoners in the case of an outbreak or attempt to escape ;
- (7) defining the circumstances, and regulating the conditions, under which prisoners in danger of death may be released ;
- (8) regulating the transfer from one part of British India to another of prisoners whose term of transportation or imprisonment is about to expire ; and,
- (9) generally, for carrying into effect the purposes of this Act.

60. The Local Government may, subject to the control of the Governor General in Council, make rules consistent with this Act—

- (a) for the classification of prisons, and description and construction of wards, cells and other places of detention ;
- (b) for the regulation by numbers, length or character of sentences, or otherwise, of the prisoners to be confined in each class of prisons ;
- (c) for the government of prisons and for the appointment, guidance, control, punishment and dismissal of all officers appointed under this Act ;
- (d) as to the food, bedding and clothing of criminal prisoners, and of civil prisoners maintained otherwise than at their own cost ;
- (e) for the employment, instruction and control of convicts within or without prisons ;
- (f) for defining articles the introduction or removal of which into or out of prisons without due authority is prohibited ;
- (g) for classifying and prescribing the forms of labour and regulating the periods of rest from labour ;
- (h) for regulating the disposal of the proceeds of the employment of prisoners ;

- (i) for regulating the confinement in fetters of prisoners sentenced to transportation ;
- (j) for the classification and the separation of prisoners ;
- (k) for regulating the confinement of convicted criminal prisoners under section 28 ;
- (l) for the preparation and maintenance of history-tickets ;
- (m) for the selection and appointment of prisoners as officers of prisons ;
- (n) for rewards for good conduct ;
- (o) for regulating the transfer of prisoners whose term of transportation or imprisonment is about to expire ;
- (p) for the treatment, transfer and disposal of criminal lunatics or recovered criminal lunatics confined in prisons ;
- (q) for regulating the transmission of appeals and petitions from prisoners and their communications with their friends ;
- (r) for the appointment and guidance of visitors of prisons ;
- (s) for extending any or all of the provisions of this Act and of the rules thereunder to subsidiary jails or special places of confinement appointed under section 541 of the Code of Criminal Procedure, 1882, and to the officers employed, and the prisoners confined, therein ; and
- (t) generally, in regard to the admission, custody, employment, dieting, treatment and release of prisoners, and for other purposes consistent with this Act.

61. Copies of rules, under sections 59 and 60, so far as they affect the government of prisons, shall be exhibited, both in English and in the Vernacular, in some place to which all persons employed within a prison have access.

62. All or any of the powers and duties conferred and imposed by this Act on a Superintendent or Medical Officer may in his absence be exercised and performed by such other officer as the Local Government may appoint in this behalf either by name or by his official designation.

X of 1882.

The Prisons Bill.
(*The Schedule.—Enactments repealed.*)

THE SCHEDULE.
ENACTMENTS REPEALED.
(*See section 2.*)

Year.	No.	Title or short title.	Extent of repeal.
1	2	3	4

Acts of the Governor General in Council.

1856 . .	VIII . .	An Act for the better control of the jails within the Presidency of Bombay.	So much as has not been repealed.
1870 . .	XXVI . .	Prisons Act, 1870	So much as has not been repealed.
1874 . .	XV . .	Laws Local Extent Act, 1874	So much of Part (b) of the third schedule as relates to Act VIII of 1856.
1878 . .	XIV . .	An Act to assimilate certain powers of the Local Governments of the North-Western Provinces and Oudh.	Section 2
1886 . .	XX . .	Upper Burma Laws Act, 1886	So much as relates to Act XXVI of 1870.
1891 . .	XII . .	Repealing and Amending Act, 1891	So much of the second schedule as relates to Acts VIII of 1856 and XXVI of 1870.

Acts of the Governor of Fort St. George in Council.

1869 . .	V . .	Madras Jails Act, 1869	So much as has not been repealed.
1882 . .	VII . .	Madras Jails Act Amendment Act, 1882	The whole.
1889 . .	II . .	An Act to amend the Madras Jails Act, 1869	The whole.

Acts of the Governor of Bombay in Council.

1874 . .	II . .	An Act for the regulation of Jails in the City and Presidency of Bombay, and the enforcement of discipline therein.	So much as has not been repealed, <i>except sections 9 to 16 (both inclusive) as amended by Bombay Act II of 1882.</i>
1882 . .	II . .	An Act to amend Bombay Act II of 1874	Section 3.
1883 . .	IV . .	An Act to amend the Law concerning the confinement of civil prisoners liable to imprisonment under the Criminal Procedure Code.	The whole.
1887 . .	I . .	An Act to further amend Bombay Act II of 1874.	The whole.

Acts of the Lieutenant-Governor of Bengal in Council.

1864 . .	II . .	An Act for the regulation of Jails and the enforcement of discipline therein.	So much as has not been repealed.
1865 . .	V . .	An Act to amend Act II of 1864, passed by the Lieutenant-Governor of Bengal in Council, and to extend the provisions thereof to the Presidency Jail.	So much as has not been repealed.

The Prisons Bill.
(*The Schedule.—Enactments repealed.*)

THE SCHEDULE—*contd.*

Year.	No.	Title or short title.	Extent of repeal.
I	2	3	4
<i>Regulations made under the Statute 33 Victoria, Chapter 3.</i>			
1872	III	Santhal Parganas Settlement Regulation	So much of the schedule (as amended by Regulation III of 1886), as relates to Bengal Acts II of 1864 and V of 1865.
1874	IX	Arakan Hill District Laws Regulation, 1874	So much as relates to Act XXVI of 1870.
1875	II	Assam Prisons Regulation, 1875	The whole.
1890	I	British Baluchistan Laws Regulation, 1890	So much as relates to Act XXVI of 1870.

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 17, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Abstract of the Proceedings of the Council of the Governor General of India,
assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25
VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 8th March, 1894.

PRESENT :

His Excellency the Viceroy and Governor General of India, P.C., L.L.D.,
G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I.
His Excellency the Commander-in-Chief, K.C.B., G.C.I.E., V.C.
The Hon'ble Sir A. E. Miller, Kt., Q.C.
The Hon'ble Lieutenant-General H. Brackenbury, C.B., R.A.
The Hon'ble Sir C. B. Pritchard, K.C.I.E., C.S.I.
The Hon'ble J. Westland, C.S.I.
The Hon'ble Sir A. P. MacDonnell, K.C.S.I.
The Hon'ble Dr. Rashbehary Ghose.
The Hon'ble Fazulbhai Vishram.
The Hon'ble C. C. Stevens.
The Hon'ble A. S. Lethbridge, M.D., C.S.I.
The Hon'ble Gangadhar Rao Madhav Chitnavis.
The Hon'ble H. F. Clogstoun, C.S.I.
The Hon'ble W. Lee-Warner, C.S.I.
The Hon'ble P. Playfair.
The Hon'ble Mahárájá Partab Narayan Singh of Ajudhiá.

PRISONS BILL.

The Hon'ble SIR ANTONY MACDONNELL said:—"With Your Excellency's permission I should like to make a representation to the Council.

"The Select Committee on the Bill to amend the law relating to Prisons

have now completed their alterations, the Bill has been amended, and the Report of the Committee is being drafted. It is usual not to publish a Bill which comes from the Select Committee until it has been presented to Council, but, if the usual procedure is followed in the present instance, the Bill if passed into law this session will be before the public for a week less than it would be if a departure from the usual procedure were sanctioned and the Bill published before its presentation to the Council. I therefore beg Your Excellency and the Council to sanction a departure from the usual custom upon this occasion, and allow the Bill to be published in the Gazette of India on Saturday next, though the Report will not, by that date, have been presented."

His Excellency THE PRESIDENT said that he thought it would be for the convenience of the public that the suggestion of the Hon'ble Member should be adopted.

The proposal to publish the Bill as suggested in the Gazette of India of Saturday, the 10th March, was put and agreed to.

QUESTION AND ANSWER.

The Hon'ble MAHARAJA PARTAB NARAYAN SINGH OF AJUDHIA asked :—

Whether the Government of India will reconsider the question of providing closet accommodation in each passenger train by attaching a latrine carriage for the benefit of the third class passengers, who, under the existing system, are put to considerable discomfort and inconvenience.

The Hon'ble SIR CHARLES PRITCHARD replied :—

"The question of the extent to which the provision of latrine accommodation on passenger trains should be made compulsory was carefully examined by this Council at the time when the Indian Railways Act, 1890, was under its consideration, and the result of the Council's deliberations is embodied in section 64 of that Act. Latrine accommodation is now provided on all railways to the full extent required by law. The Government of India, as at present advised, does not propose to proceed to fresh legislation on the subject."

INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble MR. WESTLAND moved that the Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879, with respect to Policies of Sea-insurance and Sale-certificates, be taken into consideration.

The Motion was put and agreed to.

The Hon'ble MR. WESTLAND also moved that in division (a) of article 49 of Schedule I of the Act proposed to be substituted by section 3 of the Bill, as amended, for the figures "0 3 0" where they occur opposite the words "where the insurance shall be made for any time not exceeding six months" the figures "0 2 0" be substituted; and for the figures "0 6 0" where they occur opposite the words "where the insurance shall be made for any time exceeding six months and not exceeding twelve months" the figures "0 4 0" be substituted. He said :—

"I have, with the consent of the Members of the Select Committee, to propose an amendment in the rates of stamp-duty specified in the Bill, which it was considered desirable should be proposed in Council and not effected in Committee.

"The whole object of the Bill is to remove all inducement to insurers to place their insurances with Companies in England instead of with Companies in this country, and with that object we copied, in the differentiation of the stamp-duties on the policies, the words of the English Act. In the two last specified cases—those applicable to time insurance—the rates in the English Act are 3*d.* per £100 for insurances up to six months, and 6*d.* for insurances up to twelve months, being respectively one eight-thousandth and one four-thousandth of the

maximum insurable at each rate. The corresponding rates in India would be 2 annas and 4 annas per ₹1,000 insured, and the Select Committee agreed that it was desirable, on the principle on which the Bill is based, that these should be adopted in lieu of the higher rates of 3 annas and 6 annas stated in the Bill.

"I propose, therefore, that the amendment be made."

The Motion was put and agreed to.

The Hon'ble MR. WESTLAND also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

PRISONERS ACT, 1871, AMENDMENT BILL.

The Hon'ble SIR ALEXANDER MILLER moved that the Report of the Select Committee on the Bill to amend the Prisoners Act, 1871, be taken into consideration. He said:—"When I moved for leave to introduce this Bill I mentioned that it was only intended to meet two or three difficulties which had been found in the working of the Prisoners Act as regarded the dealings with British Courts and Tribunals in Native States. However, when it came before the Select Committee it was thought desirable somewhat to extend the scope of the Bill, but not, I think, in any manner not germane to its original intention; and accordingly two clauses have been put in at the end, and substituted for sections 30 and 32 of the Act as it stands, in order that those sections may apply not only to persons sentenced to imprisonment but to persons sentenced to transportation, as to the removal of whom from one place to another some difficulty has been experienced. With that exception, and also that we have, in deference to a suggestion of the Hon'ble Member in the Home Department, acquiesced in by the Foreign Department of the Government of India, substituted the expression 'under the suzerainty of Her Majesty', in speaking of the subordinate Princes and States, for the expression 'in alliance with Her Majesty', the Bill is practically the same as it was when referred to the Select Committee."

The Motion was put and agreed to.

The Hon'ble SIR ALEXANDER MILLER also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

The Council adjourned to Saturday, the 10th March, 1894.

CALCUTTA ;
The 12th March, 1894. }

S. HARVEY JAMES,
*Secretary to the Government of India,
Legislative Department.*

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25
VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Saturday, the 10th March, 1894.

PRESENT :

His Excellency the Viceroy and Governor General of India, P.C., LL.D.,
G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I.
His Excellency the Commander-in-Chief, K.C.B., G.C.I.E., V.C.
The Hon'ble Sir A. E. Miller, K.T., Q.C.
The Hon'ble Lieutenant-General H. Brackenbury, C.B., R.A.
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The Hon'ble Fazulbhai Vishram.
The Hon'ble C. C. Stevens.
The Hon'ble A. S. Lethbridge, M.D., C.S.I.
The Hon'ble Sir Luchmessur Singh, K.C.I.E., Mahārājā Bahádur of
Durbhanga.
The Hon'ble Gangadhar Rao Madhav Chitnavis.
The Hon'ble H. F. Clogstoun, C.S.I.
The Hon'ble W. Lee-Warner, C.S.I.
The Hon'ble P. Playfair.
The Hon'ble Mahārājā Partab Narayan Singh of Ajudhiá.

NEW MEMBER.

The Hon'ble THE MAHARAJA OF DURBHANGA took his seat as an Additional Member of Council.

INDIAN TARIFF BILL.

The Hon'ble MR. WESTLAND presented the Report of the Select Committee on the Bill to amend the law relating to Customs-duties, and for other purposes. He said :—

“ The only alteration which the Select Committee have made in the substantive part of the Bill is to amend the section which relates to import from, and export to, foreign European settlements in India. The section hitherto has applied only to those foreign settlements which lay upon the sea-coast, being intended to prevent the use of those settlements as untaxed ports of entry into India. In the more general form which we have now given to the section, Chandernagore will also be included, not that it is intended to take any active measures to erect a customs-barrier around it, but that the Government may possess the legal power to prevent the territory in question being used as a means of evasion of the duties imposed by the present Act.

“ The tariff we have very carefully gone through in detail. The main alterations I shall mention in order. First, we have found it necessary to abandon the proposal I made when I introduced the Bill to impose the full five per cent. duty upon iron. Since the days of the tariff of 1875, at least four large busi-

nesses of machinery manufacture have been established in India. Now, imported machinery we all accept it as necessary to exempt; any other course would be a tax on capital, and would be a tax upon our own manufactures and a protection to competitors outside India. But, if we allow machinery to be imported free, it is obviously impossible to tax at five per cent. the materials out of which our own machinery manufacturers construct their machines. It seemed to us there was no way out of the difficulty but to reduce the tax on iron, and with it that on steel, to its old figure of one per cent.

"The next main alteration is that we have included paper among the articles that have to pay duty. This was recommended to us in more than one quarter, among others by the Calcutta Trades Association, and upon consideration we saw no good reason why this particular article should have a special exemption.

"We received a representation regarding that variety of petroleum which is used for batching, in which objection was taken to imposing upon it a special rate of duty. We admitted the objection and applied to it the general rate of five per cent.

"We have received some other representations regarding particular articles on the tariff. We have judged these matters solely from a revenue point of view—that is, we have not admitted as a ground for exemption the mere fact that it was possible to urge that the article taxed was, in some of its uses, applied as the raw material of an Indian industry. On the other hand, we have steadily refused to listen to exhortations to regulate duties so as to produce some particular effect in changing or influencing the course of trade.

"As regards the tariff valuations, we addressed enquiries by telegram to the Chambers of Commerce and Trades Associations. All or most of them have responded by stating that after examination they had no exception to take to them—a remarkable testimony to the judgment and carefulness of Mr. O'Connor, to whose charge were committed the enquiries upon which these valuations were drawn up. In a few cases we have accepted the suggestions of merchants who preferred an *ad valorem* rate to a tariff valuation. But in not a single instance have we found reason to alter the valuations originally entered.

"Tariff values are things that necessarily fluctuate and require periodical correction; but power is given by the Sea-customs Act to the Governor General in Council to alter tariff values from time to time by notification, and it is understood that this power will be used by having them periodically examined by a competent committee.

"I do not think there is any other point in the Select Committee's Report to which it is necessary for me to call the attention of the Council."

The Hon'ble MR. WESTLAND moved His Excellency the President to suspend the Rules of Business to admit of the Report of the Select Committee being taken into consideration.

His Excellency THE PRESIDENT declared the Rules to be suspended.

The Hon'ble MR. WESTLAND moved that the Report of the Select Committee be taken into consideration. He said that he would reserve any remarks which it might be necessary for him to make till after Members of Council had had an opportunity of expressing their views.

The Hon'ble MR. PLAYFAIR moved as an amendment to the Hon'ble Mr. Westland's motion that the Bill be recommitted to the same Select Committee. He said :—"My Lord, the statement laid before this Council on Thursday, the 1st instant, by the Hon'ble Member in charge of this Bill discloses an estimated deficiency in the Budget of 1894-95 of $3\frac{1}{2}$ crores of rupees, while the provisions for increased taxation under this Bill do not amount to more than an estimated income of 1 crore and 40 lakhs. Speaking for myself, I am wholly in the dark as to how the Government intend to meet the balance amounting to over two crores, and without a more complete statement it is difficult to grasp the situation. I invite the Hon'ble Member to disclose his entire programme and explain how the balance to make up the large sum of Rs. $3\frac{1}{2}$ crores is to be met: and,

with regard to the rate of exchange calculated at 1s. 2d. per rupee, to declare the amount of Council bills the Secretary of State contemplates selling, and his intentions regarding the adjustment of arrears. Meanwhile I confine my remarks to the income to be provided from custom-duties.

"I have no desire, my Lord, to add to the harassment that besets the Government of India in connection with the present position of its finances, but I felt it to be my duty to record my dissent in the Report of the Select Committee as to the exclusion of duties upon cotton piece-goods, yarns and threads from the tariff schedule attached to this Bill. If taxation upon imports has become a necessity, I am strongly of opinion that this should be levied without any exception or favour to any particular branches of trade. It was stated in this Council some years ago that the arguments in favour of abolishing the general import-duties were even stronger than those which could be adduced in respect to the abolition of the cotton-duties; that the maintenance of the general import-duties, if the cotton-duties were abolished, would, from every point of view, be open to great objection. It was further admitted that the general import-duties involved an amount of friction, scrutiny and interference with trade incommensurate with the revenue produced at that time, and that their maintenance was inadvisable if cotton-duties were abolished. I hold, my Lord, that the same arguments apply to-day, and I go further and maintain that friction may grow into an angry controversy, arising from what may have the appearance of an antagonism of interests between this country and England, if a preference is now shown to the cotton manufacturers by exempting their goods from import taxation at a time when this country finds difficulty in discovering ways and means to meet its financial engagements. It is inexplicable, from purely fiscal considerations, why woollens from Bradford, iron from Stafford, hardware from Birmingham and umbrellas from Glasgow should become subject to tariff, while cottons from Manchester pass in free.

"The present taxation, we have been told, is necessitated by the fall in the value of silver, which we know England has declined to attempt to arrest. India's difficulties will be aggravated if she is forbidden to use the means most suitable to extricate herself from them. The position that the Government of India now occupies is one of some delicacy as well as of difficulty, for the taxation now proposed will do little more than enable them to pay compensation to their officers and servants on account of the fall in the value of their incomes. I recognise this charge to be a burden which our finances have to suffer in connection with the depreciation of silver, to retain for the Empire all the advantages of intelligence, strength and energy, on which good administration and commercial prosperity depend. This compensation is not to be grudged to an overworked and self-sacrificing body of public servants. But I can quite understand that a feeling of dissatisfaction may arise if the payment of this compensation becomes unduly onerous through the system of taxation adopted to provide the amount required.

"The volume of trade in cotton goods and yarns, imported into this country, and which under this Bill are exempted, amounts to fully 28 crores of rupees, which is equal to about one-half of the total imports from abroad. The Hon'ble Member has admitted that a five per cent. duty upon the cotton-imports would probably yield about Rx. 1,350,000, and if, therefore, the Government decide to limit taxation on all imports to a fixed sum of 1 crore and 40 lakhs, the duty upon total imports, excluding salt and liquor but including cotton goods, would not exceed two and a-half per cent. of the value. Such a tariff, or even a tariff of double this amount, namely, five per cent., cannot be considered a protective tariff to Indian manufactures, nor can it be classed as an objectionable duty when raised solely for the purposes of revenue. Therefore there is to hand, without prejudice to any special interests, an income from imports sufficient to meet the prospective wants of the State during the coming financial year, and without endangering the progress and efficiency of the Empire. The amount of import-duty would be so moderate that merchants and dealers in cotton fabrics have frankly said it would not affect trade, and some have stated that the repeal of the duties on cotton goods in 1878 and in 1882 made no difference whatever in their volume of business. I do not say that the tax is desired by importers and dealers, for all people are averse to taxes, and to quote Burke's famous saying: 'It is as difficult to tax and to

please as it is to love and be wise ; ' but I maintain that the trade will not object to the imposition of such duties if the income is required for the purposes of the revenue. And I take it that these merchants—who in many instances are agents for the manufacturer—find, as was stated in this Council Chamber thirty-four years ago by no less an authority than a previous Finance Minister, the Hon'ble Mr. Wilson, that an import-duty adds to the cost and is a tax on the consumer, and so long as it is not unduly high to limit trade it is of no inconvenience to the trade. The consumer is not likely to take exception to such a moderate rate of taxation as I have referred to, when the perfect equity of the system of taxation becomes known, and when it is understood that every member of the community from the Governor General downwards to the humble raiyat will contribute equally his share to these taxes. The incidence of taxation at five per cent. *ad valorem* on cotton-imports would not amount to more than nine pies or three farthings per head per annum, an infinitesimal amount which could be raised with ease and accuracy and would be based on that fundamental principle that the tax which each individual in this country is bound to pay ought to be certain and not arbitrary and should not leave the tax-payers in doubt as to the true amount due from them and thereby facilitate arbitrary and illegal exactions on the part of the tax-gatherer. My proposal now before this Council provides a system of meeting the liabilities of the Empire that the general body of tax-payers prefer, who after all are the parties chiefly interested, and who not only deserve consideration but demand it, and whose grievance will not disappear until they get it. Surely, my Lord, it would be unfortunate to place a measure on the statute-book which runs counter to the wishes of the people and to the public sense of justice, and which in such conditions must prove untenable.

"My Lord, I am aware, as quoted by the Hon'ble Member in charge of the Bill, that the opinion was expressed by the Hon'ble House of Commons many years ago that the duties then levied upon cotton manufactures imported into India were protective in their nature and should be repealed so soon as the financial condition of India permitted ; and that Lord Salisbury then impressed this upon the Government of India, hoping that so soon as the finances permitted a reform would be made in this branch of the tariff. This we are aware was given effect to whenever the finances permitted, but it was not to be supposed that the action taken was irrevocable, and that when circumstances altered recourse might not be had to this system of supplementing revenues. Since that date the report of the Indian Famine Commission, amongst other suggestions, urged upon the Government of India the necessity of encouraging diversity of occupations through which the surplus population might be drawn from agricultural pursuits and led to find the means of subsistence in manufactures or some such employments. It was further pointed out that weavers in this country are the most numerous class among artisans who in the event of famine habitually require relief. If it were possible to extend help to this class, it would but be assisting a section of the community that have suffered much by the introduction of powerloom manufactures, through a foreign occupation of the country, which relief should not be grudged. I also consider that the supposed benefit that a moderate import-duty would give to mills working in Native States is entirely mythical, for these mills, chiefly engaged in spinning and not in weaving, do not now number more than nine, and there is no evidence to show that their number is likely to increase. The advantages that have been gained by the people of this country through the introduction of industrial enterprise have been fully admitted, and I need not occupy the time of this Council with a recapitulation. But after all the number of operatives employed in the cotton and jute factories of India, returned at 187,000, is a mere fraction of the vast population of this Empire. With regard to the suggestion that a countervailing excise should be placed upon the outturn of mills situated in British India, I think it would be quite possible to levy such ; but if Manchester, with the help of the economic appliances suggested for her benefit by the leading scientists of the world, cannot compete with manufacturing India at a difference of $2\frac{1}{2}$ per cent. to 5 per cent., it appears to me to be a pure matter of sentiment, and not of practical statesmanship, for the Government now to refuse to recoup the finances by a light or moderate import-duty upon cotton goods.

"I strongly maintain that the maximum would not amount to a protective duty, and that in any case it is justified. The Hon'ble Mr Wilson, an apostle of free trade whom I have already quoted, gave expression to this view many years ago when he stated in this Council Chamber that, if customs-duties cannot be dispensed with on our imports, 'no reasonable man can object to our retaining an old accustomed duty of 5 per cent. on manufactured goods, but when this is raised to 10 per cent., which in effect may often amount to 15 or 20 per cent. on the cost price of the article at home, no one who is not prepared to abjure the principles of free trade can deny that this is a rate which, if it is to be maintained, requires us at once to impose a countervailing excise-duty on every loom in India.'

"Unwilling as I am to allude to the subject in this Council Chamber, it is impossible to deny that there is a growing feeling in this country that India's interests are being subordinated to Lombard Street on the one hand and Manchester on the other. It is believed that through the influence of the former the Empire has been made to feel, to the full, the effects of the fall in the value of silver without being accorded the liberty to deal with the situation as appears to be in her best interests, and that through dictation on the part of the latter she is now forbidden to find for herself a way out of a difficulty by imposing taxes upon herself. It was observed by Lord Cromer, when in charge of the finances of India in 1882, that the wealth of India, like that of other countries, is in proportion not only to the natural resources but to the degree of liberty it may possess in the use of these resources; and, my Lord, he quoted the views expressed by Your Excellency's distinguished predecessor, Lord Northbrook, that 'in all financial questions the true interests of the people of India are the only considerations which the Government of India has to regard.' The exercise of a fair measure of that liberty and the consideration of her interests India now desires.

"Sir John Strachey, in this Council Chamber in the month of February, 1880, very clearly set forth the necessity that India should hold an independent financial position, and so important and applicable to the present position are his remarks that I make no apology for quoting them at length.

'I can imagine,' he said, 'few greater misfortunes to India than the loss of her financial independence, and the acceptance by England of financial responsibility for her Indian Empire. It would signify to India the loss of control over her own affairs in every department of her administration, the possible subordination of her interests to those of a foreign country, and the substitution of ignorance for knowledge in her government. Although some rare instances may be quoted in which, when there seemed to be a conflict between English and Indian interests, it may perhaps be doubted whether India has been treated with perfect fairness, there can be no question that, on the whole, the government of India has been carried on with as honest and thorough a regard for Indian interests as could have happened if India had had a separate national existence of her own. England may rightly be proud of the way in which she has treated her great dependency.

'These fortunate results have, however, been due not only to her justice but also to the wisdom with which she has left to India a separate financial responsibility. England has felt that it would be no kindness to take upon herself burdens which India now bears; to guarantee Indian debts, pay for Indian wars and relieve Indian famines. England has also felt that it was wise in her own true interest to refuse to take into her own hands the control of the £67,000,000 which now constitute the revenue of India. England does not choose that there should be grounds for even a suspicion in regard to the purity of her motives.

'I say this in the belief that India has before her a future of increasing wealth and prosperity, but, if this anticipation should not be verified and her future should be one of financial embarrassment, the loss of her financial independence would bring with it other misfortunes. I trust that the people of England may never find cause for believing that the maintenance of their Indian Empire means the imposition of heavy burdens on themselves.

'If India is ever to have a separate national existence, she must have self-respect and self-reliance, and I am sure that Indian patriots, who with perfect loyalty to British rule may nevertheless have, as they may rightly have, visions and aspirations of a distant future of another kind, ought to be the first to declare that their magnificent country shall bear its own burdens. India expects justice from England, but does not ask for charity. She feels that, with her ample and splendid resources, her two hundred millions of people, her revenue which is surpassed by that of two only of the greatest European nations, she is a source of strength, not of weakness, to the British Empire.'

"And, bringing the consideration of this important subject up to date, Your Excellency's distinguished predecessor, Lord Lansdowne, in another Chamber, lately remarked :—

'Another danger—and I am not sure that it is not the greatest of all—seems to me to lie in the tendency to transfer power from the Government of India to the British Parliament. I admit that in a country of democratic institutions Parliament must be the ultimate source and depository of power. In an extreme case, there is no act of the executive, British or Indian, which can be removed beyond its control. The Viceroy and the Secretary of State have alike to reckon with it, and there is no escape from its authority. It does not, however, follow that because these powers are inherent in Parliament they should be perpetually exercised by it, and it is the modern tendency to exercise those powers continually, and at the instance of irresponsible persons, which in my belief constitutes a grave menace to the safety of the Empire And so it may come to pass that, while we are slowly and laboriously striving to obtain an equilibrium between income and expenditure, or endeavouring to improve the condition of our Indian service, some haphazard decision of our masters on the other side threatens our finances with bankruptcy, or capsizes our most carefully considered schemes for improving the efficiency of the public services. The wrong thing is done, and it is done in a manner that cannot fail to impair the authority of a Government which can carry on its work only if its authority is upheld.'

"These, my Lord, are weighty opinions. We have not a representative assembly to pronounce by vote upon these questions, but we have a public opinion, an enlightened public opinion both European and Native, and we have a free Press and free discussion, and there is a unanimous verdict from these sources averse to the decision that has brought about the exemption of cotton manufactures from taxation. It is a feeling that is not likely to subside until the Government of India uses its influence to have this cause of grievance removed.

"I submit that a duty to include all imports would not be an inappropriate system of taxation for India in an emergency like the present if it lead, as may be expected—under the pressure of the divers interests affected—to a more vigilant watch being kept, both here and at home, upon expenditure and revenue, with the object of one day getting the taxation removed.

"In conclusion, my Lord, I would urge that for the purposes of revenue, made necessary by the present financial exigencies of the State, the levy of a duty upon imports is an appropriate measure for Your Excellency's Government to adopt; but I would also urge that, as it would be inconsistent with the best traditions of British administration to show any favour to particular industries, the assessment should include the imports of cotton fabrics, yarns and thread. So strong and so universal is the feeling as to the inadequacy and unfairness of a Tariff Bill which exempts cotton goods while including all other manufactures that I have felt compelled not to rest content with a mere protest, but to take the vote of this Council as to whether the Bill should be proceeded with in its present unsatisfactory condition, or be referred back to the Select Committee for consideration."

The Hon'ble MR. LEE-WARNER said :—"My Lord, I am the junior member of one of the famous 'three divisions' of Your Lordship's Council and the humble recipient of a copy of a resolution which was passed at a public meeting on Thursday. The learned and able gentleman who proposed that resolution devoted much of his speech to an examination of the duties and position of an official member of this Council who is not a member of the Executive Government. My mind at once reverted to the sittings in the old Miracle plays, and I wondered whether the supporters of the resolution would seat me in the upper, central or lower regions. When presently I was reassured by observing that official members were credited with 'consciences,' my satisfaction was soon corrected by the learned gentleman's sum total—'I cannot for myself conceive his voting against his convictions and passing the Act without amendment.' So apt are we all, even the most learned, to denote dependence on me as independence, conscience and convictions as my conscience, and orthodoxy as my doxy.

"I shall, I trust, whenever I vote in this Council or elsewhere, vote according to my own independent convictions without losing respect for the convictions of others and specially of large bodies of my fellow countrymen: and my convictions, which are possibly misguided, lead me to the conclusion which I shall proceed to indicate.

"I agree with my hon'ble friend Mr. Playfair that, so far as it is permissible to apply the phrase 'public opinion' to the supposed sentiments of several scores of millions (who are not aware that the question of imposing cotton-duties is under discussion, nor aware of the existence of this Council), the articulate voice of India, whether European or Native, is unanimously raised against dictation from Lancashire and in favour of the intention of the motion now before us. There are no doubt, however, objections from even the Indian point of view to such duties, and my own experience of the country induces me to believe that the action taken by Lord Ripon's Government found many supporters at the time whose 'consciences and convictions' were above suspicion. But I admit that the Indian vote to-day is solidly cast in favour of the duties, and perhaps justly so. Still there is and must be another side to the question, and it is a commonplace that questions of tariff and duties on trade and commerce concern Great Britain as well as India. It seems to me that British opinion on this subject is a factor in the decision, that it is an adverse factor, and that it is a potent factor. That it is a factor is a self-evident proposition. I do not believe that there is a nation in Europe which is practically free in the settlement of its tariff. Commerce is an international interest, and no nation which seeks the maintenance of cordial relations with its neighbours imposes taxes upon their exports without due consideration. How much more is a British Indian Legislature bound to give some consideration to the feelings of Great Britain before it decides a question of tariff! I believe that the feeling in the United Kingdom is adverse to the imposition of cotton-duties, as being likely to re-act upon the general prosperity of British trade and commerce, in the maintenance of which India, as a great exporter of wheat, tea and other articles consumed by the British operative, is directly interested. I lay great stress on the fact that two gentlemen who lately addressed a public meeting in this city, one of whom had sat in Parliament, and the other had addressed many public meetings at home, made no reference to any speeches delivered by them on the subject to English ears. I observe that some gentlemen in England, who pose as the 'friends of India,' proceed to Manchester to discourse upon the subject of a Purundhar Bank, but never even in a stage whisper utter a word in favour of cotton-duties. I may be wrong, but I assume it as a fact that British public opinion is as strongly against cotton-duties as Indian opinion is in their favour. It is important, then, to inquire whether such an opinion is potent. It cannot be denied that Her Majesty's Government have the right to disallow any measure passed in this Council. It is well known that a discussion on Indian finances takes place every year, and that Her Majesty's Government are then put upon their trial in respect of Indian financial administration. Is it conceivable, is it constitutional, that the Secretary of State for India should allow a measure which he cannot successfully defend in Parliament? My hon'ble friend Mr. Playfair referred to a speech made by the late Viceroy which I was privileged to hear. But, if I understood His Excellency correctly, he never challenged the authority of Parliament as a final all-powerful decision. What His Lordship objected to was the resolution hastily adopted by an irresponsible member of Parliament, and not the authoritative decision of Her Majesty's Government which is the difficulty with which we are at the present moment face to face.

"If, then, these three propositions are admitted, that British opinion is a factor, an adverse factor and a powerful factor, would it be prudent or statesmanlike on the part of this Council to insist upon passing a measure which would operate for a few weeks to the dislocation of trade, and then be disallowed? That seems to me the only practical question which not merely the official member of the Council who is not a member of the Government, but also the non-official member, must answer according to his conscience.

"I shall give effect to my own convictions, not as I am enjoined to do in the resolution I hold in my hand by supporting the amendment of the Bill, but by recognising these two facts: first, that the Government of India must be fully conscious of the strong opinion in favour of cotton-duties held in this country; and, secondly, that it must be presumed to know better than any other body of men what measure of taxation it can carry to a successful final issue at the present moment. I shall therefore support whatever measure Government may introduce."

The Hon'ble MR. CLOGSTOUN said:—"My Lord, as a member of the Select Committee of the Bill now under consideration, I have signed the Report which has been presented to the Council, and have, therefore, already shown my disagreement with the note of dissent attached to the Bill—a dissent which is made on the ground that the Bill entirely omits cotton goods from the import-duties imposed by the Bill on all or nearly all other imported goods. I should prefer, my Lord, not to give a silent vote in favour of the Bill, but to give very briefly my reasons for believing that the exclusion of cotton goods from the tariff is a measure not less just to the cotton consumers in India than to the producers in England, and that in the present state of the finances, with a reasonable hope that even with a very low exchange we shall be able to meet the needs of the coming year without the necessity of further taxation than that now proposed, the omission of these articles from taxation is advisable. If, while we give to India freedom from further taxation, we can, at the same time, save ourselves from striking a blow at one of the greatest industries of England, I should hope that the whole body of the Council would cordially concur with Government in its determination to defer the imposition of those duties until a time when the Government shall assure us that the raising of additional revenue is imperative, and that no other plan less open to objection than the import-duty on cotton goods, without a countervailing excise-duty, is available.

"I would ask the Council whether the claim of England is not worthy of generous consideration. Compliance with the demand will not involve, as the Government has already declared, any other form of taxation to which, it may be, serious objection might be taken. Non-compliance with the demand means additional taxation on the people of India. I think it would need very strong evidence to persuade the Council that the country, as a whole, will not gladly welcome the postponement of this additional taxation.

"The grounds on which the abolition of the cotton-duties was demanded by England and assented to by India in 1878-80 were that they were protective in their nature, were contrary to sound commercial policy, and were unjust alike to the Indian consumer and the English producer. These reasons still apply, and, in the interests of the people of India quite as much as in the interests of the manufacturers in England, preclude the imposition of any duty on cotton goods which is not imposed solely as an absolute necessity for revenue purposes.

"The extent to which the import-duty on cotton goods acted as a protective duty was already large in 1878. The extent to which it would so act at this moment is enormously increased, and there can be no doubt that an import-duty would further largely stimulate local production to the detriment of English industry and to the detriment of the local consumers in India.

"Were it possible to impose a countervailing duty on the cotton goods manufactured in this country, the objections to an import-duty on cotton goods of being protective would cease.

"The speech of the Hon'ble Financial Member, when introducing the Bill, shows, however, that the imposition of an excise-duty on local cotton manufactures is beset with great difficulties which the Government at present apparently sees no means of meeting. It is earnestly to be hoped that if hereafter it should become absolutely necessary, owing to any further fall in exchange or even to a continuance at its present low figure, to impose the cotton-duties, some means will be found for overcoming these difficulties.

"It is essential that they should be overcome if the country is to receive as revenue a sum in any proportion to the additional charge which the imposition of an import-duty will impose on the consumer of cotton goods, whether these goods are made locally or in England. Meanwhile, it is clear that an import-duty on cotton goods cannot be made to touch the large productions of the Indian mills, while an import-duty of five per cent. would mean an increased charge of that amount, or more, on all cotton goods consumed in the country, the proceeds of of this huge tax levied on every soul in the country being divided between the Government and the Indian millowners, the Government share gradually diminishing, while the share of the millowners—a very large share at starting—would from year to year be largely increased.

"My Lord, as matters stand, I am averse to imposing on the country any additional taxation with which Government declares it is able to dispense—a taxation which would fall so heavily on the people and be comparatively so un-

profitable to Government. While, however, the Government declares itself prepared to dispense with further taxation, I am afraid it is only too clear that a reduction in the expenditure of the Famine Fund must form a necessary feature in the finances of the coming year. Expenditure from revenue on works protective against famine was suspended in 1886-87 and the four following years in preference to imposing new taxation, and the course was acquiesced in by the country, as being a proper course to adopt, because, though expenditure from revenue was discontinued, a very large expenditure from capital—an expenditure amounting to $3\frac{1}{2}$ crores per annum on railways and irrigation works, which are to the fullest extent famine protective works—is every year incurred. I think, my Lord, that under the circumstances the Government is justified in refraining from imposing further taxation solely in order that it may construct additional railways out of revenue.

"My Lord, in the speech delivered on the 1st instant, the Hon'ble Mr. Westland has shown that the very large deficit of $3\frac{1}{2}$ crores, which would be the result of carrying on till the end of next year our existing rate of expenditure with our present revenues, is arrived at by taking a very low rate of exchange—a rate of 1s. 2d. the rupee. It is impossible, my Lord, to prove, with recent experience fresh in our recollections, that this rate is too low; but those who have faith in the results of the recent action of Government in closing the mints look forward with confidence to the establishment of a much higher rate, which must sooner or later largely improve the financial position of the Government. With these prospects before us, I, my Lord, as a lover of England, as well as a lover of India, deprecate the imposition of these protective duties which are not now essential, which improved circumstances will, I believe, hereafter show to be quite unnecessary, and the imposition of which, where they are not essential, must rightly create a bitter feeling between the two countries."

The Hon'ble GANGADHAR RAO MADHAV CHITNAVIS said:—"As regards the proposed import-duties, I beg to offer the following remarks, though I fear some of them may be at the risk of a repetition of the statements already made. My Lord, in the first place, I regret that the Report of the Select Committee on such an important matter should have been placed in the hands of the Members so late. We are thus prevented from making any remarks as fully as we could have wished. I hope no one will take exception to the principle that, as far as possible, no duty should be levied on articles which are mostly consumed by the poorer classes. I must, therefore, deprecate whatever tends to raise the price of such articles. In the schedule appended to the Bill under discussion I find that kerosine oil, which is extensively consumed by the poorer people in this country, and which already bears a duty of half-an-anna per gallon, was to bear double that duty hereafter. It is, therefore, no satisfaction to me that the duty should have been changed according to Select Committee's Report to an *ad valorem* duty of 5 per cent. on this poor's oil. [It may be that kerosine oil is becoming cheaper and cheaper in spite of the taxation already imposed upon it. To increase the duty upon it on that ground will not be justifiable; for will the Government be in a position to remit duties upon it as readily, either partly or wholly, if in the course of a few months, or years, its price tends to increase in consequence either of its increased taxation or of its cost of production? With regard to the argument adduced in certain quarters that an import-duty on kerosine oil is necessary to protect indigenous oil manufacture, it is at once futile by reason of the fact that the oils that are extensively manufactured in this country do not enter into competition with kerosine oil owing partly to their price and partly to the purposes for which they are used.]

"I am glad to hear just now from the Hon'ble the Finance Member that the duty on iron has been reduced, as I consider that there should be no duty on articles like coal, iron, etc., which are necessary for the development of the mechanical industry of the country.

"My Lord, I fully endorse the views of the Hon'ble Mr. Playfair about what he says with regard to the services and the compensation granted to them. I fully sympathise with European servants of the Crown who have to make remittances, but at the same time I cannot dissociate from my mind the idea that

it is likely to be felt, especially in these present distressed circumstances, an unjustifiable demand on all other subjects of Her Majesty's Empire, whether European or Native. The imposition of the import-duty is therefore unobjectionable except in respect of certain articles as I have pointed out. But, when it fails to go even half way towards meeting the deficit, I consider it my duty as a representative of the people to take this opportunity of placing before the Government the strong opinion that prevails amongst them in regard to another class of import-duties, *viz.*, the cotton-duties. As regards the re-imposition of these duties, the Hon'ble the Finance Member has been pleased to observe that duties on cotton-goods can mean only import-duties and not an excise on local manufactures also. Without, therefore, entering upon the question of excise on local manufactures, I might express an opinion that cotton-duties, even if they were levied on imports only, would not go against the principles of free trade, as had once been considered. Even free trade countries must have revenue, and a low duty for that purpose is not a policy of protection. And I must go yet further, and repeat, what has been so often said by eminent advocates of free trade, that a policy of protection, when applied to a country like India, where industries are young and unable to rise owing to foreign competition, does not go against the principles of free trade, and may even be necessary. And, if what I have just said as regards infant industries is true of the whole of India, it is much more so as regards the province whence I come, where the mill industry has only just commenced. The practice of the British Government would be antagonistic to its declared principles if the cotton fabrics were to be excluded from a duty on the plea of free trade; for in England itself, where industries are fully developed, what is the case? Import-duties are levied in that free trade country, evidently for the purpose of revenue, on tea, coffee, tobacco, etc. When such is the case, well might the people here misunderstand the motives of the Government, and regard it as alike selfish and insincere that what is thus practised by the British Government at home should by that same Government be forbidden in the administration of India. Besides, the duty will in no sense be a tax or impost on the people of England. It is a general principle that the cost of every article of trade falls on the consumer; otherwise production would cease. The import-duty on cotton-goods would be paid by the people of India, and in such a way as not to be felt as a grievance, or to be beyond their resources. I may here say that, if I were to judge from what I see in my province, the duty would not press the poorer people, as these classes of people generally use cloth made in the province, while Manchester cloth is generally used by the upper and middle classes.

"The reason given, my Lord, by the Hon'ble the Finance Member, no doubt at the instance of the Report of the Herschell Committee, for not imposing duty on cotton-goods is, that in that case there ought to be a counterbalancing export-duty, which, it is said, would be impracticable to impose in the case of hand-made goods made in the mufassal. The reply to this statement has already been expressed from several quarters, that such classes of the imported goods as are turned out in our mills need not be taxed. But finer fabrics as are not produced in India and woollen goods may be taxed, and, as mills here do not turn out such goods, the duty can scarcely be said to be protective, for it cannot protect a thing which does not exist.

"It must be remembered that the abolition of the cotton-duties in 1882 gave rise to strong opposition from all parts of India. They were a source of revenue the most unobjectionable, because they yielded a substantial income but did not press upon any class of the population and were not attended with injustice or oppression. Yet the duties were abandoned in the face of protests made at the time by several Members of the Council. And, though the people were in no way benefitted, the sacrifice which such an abandonment involved amounted at the time to three quarters of a million. There now remains no doubt whatsoever that such an abolition was not consistent with a far-sighted financial policy, and but for such a policy of sacrifice the Government of the present day would have probably found themselves in a much better financial position than brooding over the means of meeting a heavy deficit of 3½ crores; and, I believe, it would be wise yet to re-impose those duties, against whatever opposition the Government may have to encounter from Lancashire, and in

spite of whatever insinuations may be brought against them as protecting the Indian industry in violation of the principles of free trade. It would be wise yet, I say, and I have the then Viceroy himself in support of my contention. I quote the following words which dropped from him in the course of his famous speech of 10th March, 1882, on the abolition of the cotton-duties. 'I am bound to say', said His Excellency, 'that I should not have been a party to the repeal of the cotton-duties, or to the repeal of other customs-duties, if it had been proposed to repeal them in the face of a deficit, or if it had been necessary, in order to repeal them, to impose other taxation upon the country.' I leave it to your Lordship and the Hon'ble Members to judge if these utterances of Lord Ripon do not in a way throw a sort of responsibility on the future Government of the country to resort to these duties at the first instance in the case of a deficit or whenever the wants of a country require further taxation. Unfortunately, it was not foreseen at that time that the financial condition of the country might not continue so flourishing as then, that the country might be again involved in frontier complications, that the rate of exchange would so rapidly fall and that years of deficits would soon follow, and that the Government would be compelled to impose fresh taxation upon the country. If these difficulties had been foreseen, the Government of Lord Ripon would never have even so much as contemplated the abolition of the cotton-duties. But all these have now come to pass, and it remains for your Excellency's Government to consider whether it would not be wise yet to re-impose those duties on the same principle of protecting the interests of India on which they were abolished.

"It must also be observed that in excluding cotton fabrics from the list of dutiable articles and at the same time imposing duties on such articles as iron, coal, &c., and thereby handicapping such indigenous metal industries and raw materials as are generally very extensively used in the mills, the Government would be inflicting a two-fold wrong on the people of this country; for while such imposition would increase the cost of production of fabrics manufactured here, and would actually make such fabrics rise in price, the exclusion of cotton fabrics from a duty would act as a sort of bounty or premium on goods imported from abroad, and would also raise the price of Indian manufactures indirectly, in the same proportion. It is a double wrong, I would submit, and Your Excellency and the Hon'ble Members of this Council will, I hope, give this phase of the question the consideration it deserves.

"With respect to the proposal of the exclusion, I humbly believe, there is evidence that even those who advocate or propose the exclusion are not proud of the proposal. Hence it may be inferred that they are conscious of the wrong which such an exclusion would imply, with an evident desire to avoid the responsibility. The Right Hon'ble the Secretary of State told the deputation from Manchester that the Government of India were not prepared to include cotton fabrics in the list of articles to be scheduled for duty. He thus wished to imply that it was the Government of India who were too diffident in their measures. The Finance Member, on the other hand, declared that the Secretary of State was not prepared to sanction the impost on cotton goods, thus clearing himself and the Government of India from every share in the unjustifiable exclusion. In such a case the feelings of the people of India, who will have to bear the burden for no fault of theirs, have, I suppose, some claims to consideration, and the public voice is undoubtedly and almost unanimously very strong in favour of the course which, in the interest of India, ought to be adopted.

"Would it not then be well for this Council and the Hon'ble Members sitting here to make their position clear by including cotton fabrics in the list of dutiable articles, and throw upon the Home Government the responsibility of rejection? Such a course would be consistent with the declaration of the Finance Member that it is not the Government of India that contemplate this injustice and thus not only make their position clear before the world, but also save themselves from the responsibility of drawing unjustifiably upon any other resources placed in their custody—a step which, it is feared by the people, is imminent.

"I cannot close my remarks, my Lord, without bringing to the notice of the Council that I have received several letters from my province asking me to protest against the exclusion of imported cotton fabrics from the list of dutiable articles, and to place their views respectfully before Your Excellency and the Council.

" Successive Viceroys have held that the interests of India ought to be their first consideration, and that it ought to be the first duty of the Government of India to consider the interests of the Indian people, and that Indian questions ought to be looked at from an Indian point of view. There is no reason to doubt that Your Excellency's Government will be guided by the same generous views, and show to the world that the British Government can forego the interests of a particular section of the people of England when justice and the interests of the entire Indian population really require this to be done. To follow this noble policy will be, for Your Excellency, to inaugurate your administration by an act of justice to the 287 millions of people over whom you have been called by Providence to rule."

The Hon'ble the MAHARAJA OF DURBHANGA said :—" The imposition on the taxpayers of India of a vast system of import-duties, with the sole exemption of cotton goods, seems to me very much to resemble a performance of the play of Hamlet from which the part of Hamlet himself is altogether omitted. When import-duties have been talked about, whether in the Herschell Committee or elsewhere, as a possible means of relief from our financial difficulties, it is absolutely undeniable that what has been meant primarily is an import-duty on cotton-goods. The wording of the report of the Herschell Committee is sufficient to prove this ; and it is assumed therein, and is, I fear, notorious, that the chief, if not the only, objection to such a duty is the fear lest it should arouse the hostility of certain powerful interests in the Imperial Parliament. It is impossible in these times of financial difficulty and embarrassment to allege of any of these duties that they are imposed for the purpose of protection. It is obvious, and is indeed admitted, that we are imposing these duties for revenue purposes only, and not for the sake of protection ; and therefore the only possible excuse of a fair and honourable kind that might have been urged for the exemption of cotton-goods is at once taken away.

" But I go further than this. I say that a moment's consideration will show conclusively that this exemption is itself a protective measure of the most scandalous nature when combined with the duties that are to be so freely imposed on materials of, and machinery for, our own indigenous industries.

" For example, let us consider the meaning of a duty on the import of the various raw or partly manufactured articles that are used as mill stores in our cotton mills. It is unnecessary to point out that this is a protective duty—protecting the mills of England against our own mills. Or, again, take the case of the immense import of coloured cotton-goods that are brought to this country from England in prodigious quantities, and that are under this tariff to come in free of duty. The indigenous manufacture of coloured cotton-goods that has hitherto competed with these imports from England depends largely on the cheap import of aniline dyes and other colours ; and the importance of this industry is plainly shown by the fact that these colouring stuffs are at present imported to the value of, I believe, over half a crore per annum. Now we are going to tax these dyes, which enable us to compete with the imported coloured cotton-goods, and yet we propose to admit the latter free of all duty. The unfairness of the proceeding is obvious on the face of it, and therefore I maintain that it is quite impossible for any Government that values the good opinion of the civilized world, and that desires to consult the interests of its own subjects, to persist in carrying it through.

" And while I deplore the omission of the import-duty on cotton-goods, because that omission protects the industry of others and injures our indigenous industries, I object to some of the duties imposed by this Bill for precisely similar reasons.

" Take the case of the five per cent. that we are invited to impose on the import of iron, copper, brass and other metals. Vast quantities of metal utensils, tools, and so forth are used for domestic purposes, and in agriculture and in other ways, by the labouring masses of the Indian populations ; and it is of course quite certain that each and all of these will be rendered dearer for the poor raiyat of India, while our indigenous metal industry will be seriously handicapped by the new taxation.

"But the most painful contrast to the indulgent treatment of imported cotton-goods that is afforded by this Bill is the tax on the import of petroleum, the only imported commodity, except salt, that is very largely, and indeed almost universally, consumed by the millions of our poorest and most hard-working classes in India.

"The Tariff Bill is not the Budget, and therefore I do not here suggest any alternative policy other than the inclusion of cotton-goods in the schedule of commodities to be taxed on import. But if the old proverb be still true, that a penny saved is a penny gained, then the Executive Government may well be advised to seek increased resources in diminished expenditure."

The Hon'ble the MAHARAJA OF AJUDHIA said that he would support the Hon'ble Mr. Playfair's amendment.

The Hon'ble MR. STEVENS said:—My Lord, I venture to ask for the indulgence of Your Excellency and the Council in order that I may briefly explain the vote which I propose to give on this amendment. There are precedents, my Lord, which go to show that in past times it has been considered open to Additional Members who are officials to express opinions, and to support those opinions by their votes, adverse to the policy of the Government in financial matters as well as on others of general importance. And I feel the utmost confidence that Your Excellency's Administration would not desire to restrain this customary freedom of speech and vote. In these circumstances, an official Additional Member ought not, in my judgment, to allow it to be believed that he is a mere instrument in the hands of the Government. I desire, therefore, to accept full responsibility for the vote which I am about to give on the present occasion.

"I am in perfect sympathy with the feelings of surprise and regret—universal, deep and loudly expressed throughout the country—that the Tariff Bill does not include a duty on imported cotton-goods. I share the general disappointment that, instead of the adoption of so just, impartial and reasonable a method of increasing the revenue, the public should have been asked to content themselves with explanations which, as regards a large part of the goods affected, have no relevancy and are inadequate and unsatisfactory as to the remainder. Either the money which duties on cotton-goods would produce is required or it is not. If it is required, there seems to be no room for further discussion: if it is not required, I find myself with everyone else in the difficulty of having to discover a reason why other goods should pay five per cent. while these enter free.

"By what means it is proposed that the expected deficit of over 2½ crores rupees shall be met it is at present possible only to surmise. Two methods have been suggested, namely, the absorption of the Famine Insurance Fund and clipping the Provincial Revenues. I will not detain the Council by discussing the mischiefs which these proposals would involve; it seems to me that in either case they far exceed those resulting from the imposition of the cotton duties. But, if the re-establishment of this impost would give the Government more money than it requires to balance the expected deficit, I venture to suggest that the opportunity should be taken to re-adjust the incidence of other kinds of taxation. The income-tax is oppressive, and, in the case of those whose assessment is not a mere matter of arithmetic, vexatious, inquisitorial and uncertain in a high degree. Yet those who are fairly able to pay will pay, if not cheerfully, still with resignation, provided they understand that they are not being taxed to save the interests of a small but influential body of manufacturers in England, who derive their profits from India but contribute nothing to its revenues.

"I would especially invite Your Excellency's attention to the assesseees of the lowest classes, namely, those with incomes of from five hundred to a thousand rupees per annum. In Lower Bengal these persons are about 71,000 in number out of a total number of 104,000 assessed to income-tax; and they pay about 7½ lakhs of rupees out of a total collection of 36 lakhs. They comprise for the most part petty shop-keepers and traders, small village-mahajans, and Government servants and others drawing fixed incomes. No one who has not had practical experience can imagine the difficulty and uncertainty attending the assessment of the first two of these classes. Accounts

are not kept, or at least are not produced; balance sheets, if submitted at all, are obviously prepared for the occasion; and the assessor is left to assess on the best guesses he can make, with the help of information given by the neighbours, who have often an interest in misleading him in one direction or the other; average daily sales of the shop-keepers are estimated, average scales of profit are guessed at, the supposed capital of the petty money-lenders is conjectured, and an average rate of interest is struck. This is all that circumstances permit, and not an officer concerned (from the assessor to the Commissioner of the division) can feel the least certainty that the assessment has been just, or that a man who ought to have been assessed has not unjustly escaped. For the poor man whose income is fixed and known there is no escape; no evasion is possible. I think no one can read the Native papers without being struck by the frequency of the complaint from local correspondents that food has reached famine prices. No doubt this is usually an exaggerated expression; but it has a pathos of its own as implying a belief that the pressure, severe for the present, is yet temporary. Those who can take broader views know that this is not so; they know that the purchasing power of silver has fallen, and, though it may fluctuate within narrow limits, is never likely to rise again to its former level. The result is this, that those who were once 'passing rich on £40 a year' are so no longer. The times have become hard for them, and it is with difficulty that they can feed and clothe their families. To be excused a tax of ten rupees would mean to gain the power of buying, say, three maunds or so of rice, or of paying for the attendance of one or two children at school, or of providing a considerable part of the clothing of the family. When I think of these patient, laborious, indispensable people toiling in silence while their difficulties close round them like the collapsing chamber in the romance, I am impelled to ask Your Lordship's Government to consider whether their relief from the tax does not claim from an Indian Administration infinitely more attention than a perhaps trivial increase in the gains of the Lancashire manufacturers.

"I now pass on with reluctance to a matter of far greater moment. It is impossible to ignore the rapidly spreading and growing belief, which is gaining currency with all classes throughout the country, that in this case, and perhaps in others, the interests of India are sacrificed to meet the exigencies of party politics in England. At the Town Hall on Thursday a Native gentleman of high reputation is reported to have used the following language: 'During two hotly-contested campaigns I had the honour of appearing in the ranks of the Liberal Party; but no sentiments of allegiance can deter or restrain me from saying that I feel deeply humiliated that a Liberal Administration should be in favour of what impartial history will hereafter describe as an act of gross political immorality.'

"My Lord, among us in India the asperities of party politics are smoothed and practically forgotten among those cares and studies which are common to us all. Within the walls of this Council Chamber European politics have no place. I venture therefore, without hesitation, to say that there is no one here who can fail to be powerfully moved when he hears criticisms such as these passed on any British Administration, whether Conservative or Liberal, by a Native of India, educated after our manner, versed in our politics and history, and competent to judge us according to our own moral tests.

"I do not admit that the criticism is accurate and just. I have a firm hope that it will prove to have been premature. But the people of this country read in their newspapers how pressure is from time to time applied, sometimes in the guise of humanity, sometimes in avowed selfishness, but always, as they think, in the direction of advancing interests at Home to the detriment of those of India; and, when they observe the action or inaction (as the case may be) which is prayed for being practically carried out, it is no wonder that they are tempted to regard the relations of these things as the relations of cause and effect. It is often said that the British Empire in India rests on the national character for truth and justice, and that the single-minded devotion to duty of the great majority of our officers has satisfied the people that the administration cannot be in better hands. My Lord, in these days a fierce light beats around not only those in exalted positions but the Collector in his district and the Assistant in his sub-division. An error, a mistake of judgment, an unpopular executive order, a few hasty words, not to speak of more serious transgressions

" But the most painful contrast to the indulgent treatment of imported cotton-goods that is afforded by this Bill is the tax on the import of petroleum, the only imported commodity, except salt, that is very largely, and indeed almost universally, consumed by the millions of our poorest and most hard-working classes in India.

" The Tariff Bill is not the Budget, and therefore I do not here suggest any alternative policy other than the inclusion of cotton-goods in the schedule of commodities to be taxed on import. But if the old proverb be still true, that a penny saved is a penny gained, then the Executive Government may well be advised to seek increased resources in diminished expenditure."

The Hon'ble the MAHARAJA OF AJUDHIA said that he would support the Hon'ble Mr. Playfair's amendment.

The Hon'ble MR. STEVENS said:—My Lord, I venture to ask for the indulgence of Your Excellency and the Council in order that I may briefly explain the vote which I propose to give on this amendment. There are precedents, my Lord, which go to show that in past times it has been considered open to Additional Members who are officials to express opinions, and to support those opinions by their votes, adverse to the policy of the Government in financial matters as well as on others of general importance. And I feel the utmost confidence that Your Excellency's Administration would not desire to restrain this customary freedom of speech and vote. In these circumstances, an official Additional Member ought not, in my judgment, to allow it to be believed that he is a mere instrument in the hands of the Government. I desire, therefore, to accept full responsibility for the vote which I am about to give on the present occasion.

" I am in perfect sympathy with the feelings of surprise and regret—universal, deep and loudly expressed throughout the country—that the Tariff Bill does not include a duty on imported cotton-goods. I share the general disappointment that, instead of the adoption of so just, impartial and reasonable a method of increasing the revenue, the public should have been asked to content themselves with explanations which, as regards a large part of the goods affected, have no relevancy and are inadequate and unsatisfactory as to the remainder. Either the money which duties on cotton-goods would produce is required or it is not. If it is required, there seems to be no room for further discussion: if it is not required, I find myself with everyone else in the difficulty of having to discover a reason why other goods should pay five per cent. while these enter free.

" By what means it is proposed that the expected deficit of over 2½ crores rupees shall be met it is at present possible only to surmise. Two methods have been suggested, namely, the absorption of the Famine Insurance Fund and clipping the Provincial Revenues. I will not detain the Council by discussing the mischiefs which these proposals would involve; it seems to me that in either case they far exceed those resulting from the imposition of the cotton duties. But, if the re-establishment of this impost would give the Government more money than it requires to balance the expected deficit, I venture to suggest that the opportunity should be taken to re-adjust the incidence of other kinds of taxation. The income-tax is oppressive, and, in the case of those whose assessment is not a mere matter of arithmetic, vexatious, inquisitorial and uncertain in a high degree. Yet those who are fairly able to pay will pay, if not cheerfully, still with resignation, provided they understand that they are not being taxed to save the interests of a small but influential body of manufacturers in England, who derive their profits from India but contribute nothing to its revenues.

" I would especially invite Your Excellency's attention to the assesseees of the lowest classes, namely, those with incomes of from five hundred to a thousand rupees per annum. In Lower Bengal these persons are about 71,000 in number out of a total number of 104,000 assessed to income-tax; and they pay about 7½ lakhs of rupees out of a total collection of 36 lakhs. They comprise for the most part petty shop-keepers and traders, small village-mahajans, and Government servants and others drawing fixed incomes. No one who has not had practical experience can imagine the difficulty and uncertainty attending the assessment of the first two of these classes. Accounts

are not kept, or at least are not produced; balance sheets, if submitted at all, are obviously prepared for the occasion; and the assessor is left to assess on the best guesses he can make, with the help of information given by the neighbours, who have often an interest in misleading him in one direction or the other; average daily sales of the shop-keepers are estimated, average scales of profit are guessed at, the supposed capital of the petty money-lenders is conjectured, and an average rate of interest is struck. This is all that circumstances permit, and not an officer concerned (from the assessor to the Commissioner of the division) can feel the least certainty that the assessment has been just, or that a man who ought to have been assessed has not unjustly escaped. For the poor man whose income is fixed and known there is no escape; no evasion is possible. I think no one can read the Native papers without being struck by the frequency of the complaint from local correspondents that food has reached famine prices. No doubt this is usually an exaggerated expression; but it has a pathos of its own as implying a belief that the pressure, severe for the present, is yet temporary. Those who can take broader views know that this is not so; they know that the purchasing power of silver has fallen, and, though it may fluctuate within narrow limits, is never likely to rise again to its former level. The result is this, that those who were once 'passing rich on £40 a year' are so no longer. The times have become hard for them, and it is with difficulty that they can feed and clothe their families. To be excused a tax of ten rupees would mean to gain the power of buying, say, three maunds or so of rice, or of paying for the attendance of one or two children at school, or of providing a considerable part of the clothing of the family. When I think of these patient, laborious, indispensable people toiling in silence while their difficulties close round them like the collapsing chamber in the romance, I am impelled to ask Your Lordship's Government to consider whether their relief from the tax does not claim from an Indian Administration infinitely more attention than a perhaps trivial increase in the gains of the Lancashire manufacturers.

"I now pass on with reluctance to a matter of far greater moment. It is impossible to ignore the rapidly spreading and growing belief, which is gaining currency with all classes throughout the country, that in this case, and perhaps in others, the interests of India are sacrificed to meet the exigencies of party politics in England. At the Town Hall on Thursday a Native gentleman of high reputation is reported to have used the following language:—'During two hotly-contested campaigns I had the honour of appearing in the ranks of the Liberal Party; but no sentiments of allegiance can deter or restrain me from saying that I feel deeply humiliated that a Liberal Administration should be in favour of what impartial history will hereafter describe as an act of gross political immorality.'

"My Lord, among us in India the asperities of party politics are smoothed and practically forgotten among those cares and studies which are common to us all. Within the walls of this Council Chamber European politics have no place. I venture therefore, without hesitation, to say that there is no one here who can fail to be powerfully moved when he hears criticisms such as these passed on any British Administration, whether Conservative or Liberal, by a Native of India, educated after our manner, versed in our politics and history, and competent to judge us according to our own moral tests.

"I do not admit that the criticism is accurate and just. I have a firm hope that it will prove to have been premature. But the people of this country read in their newspapers how pressure is from time to time applied, sometimes in the guise of humanity, sometimes in avowed selfishness, but always, as they think, in the direction of advancing interests at Home to the detriment of those of India; and, when they observe the action or inaction (as the case may be) which is prayed for being practically carried out, it is no wonder that they are tempted to regard the relations of these things as the relations of cause and effect. It is often said that the British Empire in India rests on the national character for truth and justice, and that the single-minded devotion to duty of the great majority of our officers has satisfied the people that the administration cannot be in better hands. My Lord, in these days a fierce light beats around not only those in exalted positions but the Collector in his district and the Assistant in his sub-division. An error, a mistake of judgment, an unpopular executive order, a few hasty words, not to speak of more serious transgressions

which in former days would have remained unknown except to those personally cognizant of the circumstances, is now dragged forth and sometimes exaggerated into undue importance, and the person in fault is discredited and denounced; but, while individual officers are thus sharply criticised, we see the British Government, the British Parliament, the British nation, acknowledged as the ultimate appellate authority to be relied on to set right what may have been done wrong here. And this acknowledgment, and the belief which underlies it, are the real safeguards of the Empire.

"But what if it be believed that the fountain of justice itself is impure? But what if, in the minds of our Indian fellow-subjects, the impression should be confirmed that their good is disregarded and postponed to selfish considerations by those same exalted authorities to whom they have been accustomed to look for protection? I can conceive of no condition of greater gravity.

"I forbear to pursue this topic further, for I know that it cannot fail to engage the most serious attention of Your Excellency's Government.

"And now, my Lord, that I have thus plainly, though briefly and very inadequately, indicated my views on the general subject before the Council, I wish to offer a few words to explain the vote which I propose to give. Much counsel has been given to the official Additional Members, and they have been freely invited to do their duty. The votes of the unofficial Members are understood to be a matter of course: the members of the Government are so fettered that their abstention from voting may be pardoned. For those of us who are officials, but who fail to vote in accordance with what are believed to be our convictions, there is said to be no excuse. I offer no excuse, and, if my vote is not in accordance with the views of those with whom I most heartily agree on the main subject, they will remember that I am entitled to maintain my own opinion as to what it is right for us to do.

"If we were living under a system of what is technically called 'responsible government', under which Your Excellency's Executive Council would be solely responsible for projects placed before us, and under which the effect of this amendment being carried would be that my hon'ble friend Mr. Westland with his colleagues would resign, and Your Excellency would commission my hon'ble friend Mr. Playfair to form an Administration to carry out forthwith the opinions with which I am in sympathy, there would be no difficulty in coming to a decision. But the facts are far different. Your Excellency is yourself the head of the Executive Government: the Council are not to be deposed by votes of ours. We have no means, except guessing, of even knowing to what extent the Government of India in India, in omitting to impose a duty on cotton fabrics, is acting in accordance with its own opinions or in obedience to instructions from Home. The mover of the amendment does not ask us to reject the Bill: he merely wishes it to be recommitted. It seems probable that nothing would be changed by the Select Committee, and when the Report came to us we should be in exactly the same position that we are in now. But an interval of trouble and uncertainty would have been passed; and Your Excellency's Government would have been put to great inconvenience, and the public service would have been obstructed. All that we should have done would have been to enter a protest, and that is what I understand to be the purpose of the amendment. But in my judgment the reduction of business to a dead-lock is an expedient which requires absolute necessity, for its justification. In this case the necessity is not apparent to me. There is no reason to believe that the high authorities in England, who are the ultimate rulers of this country, have ever realised the extent and depth of the feeling which exists here on the subject of these cotton-duties. The meetings which are being held from one end of India to the other, the writings in the papers, the proceedings in this Council, must convince them that this opposition is practically universal and most thorough and sincere, and cannot be disregarded with safety. I cannot believe that, when the strength of this growing agitation is recognized, the Government will persevere in a course of action which to people of all trades and professions and of all nationalities in India appears to be incompatible with the interests of this country.

"Because I feel confident that the question will be reconsidered and our

object thus gained, I deem it my duty not to vote in a manner which I think would tend to cause serious inconvenience to Your Excellency's administration."

The Hon'ble FAZULBHAI VISHRAM said : " My Lord, I have joined in the partial dissent from the Report of the Select Committee, because as a member of a large community vitally interested in the industrial development and material prosperity of this country, and as a commercial man not wholly unacquainted with the economic condition of the people, I feel it my duty to record an emphatic protest against the exclusion of cotton goods from the operation of the Tariff Bill. My Lord, I have tried to acquaint myself with the reasons which have induced Government to make the exception in favour of such goods, but I have failed utterly to apprehend or appreciate the force of those reasons. That they have wholly failed to satisfy the public opinion of India is a matter of notoriety. That the reasons assigned have no valid foundation I shall endeavour to show in a few words. It has been suggested that if imported cotton goods were subjected to a duty there would be grave difficulty in the case of the products of the mills in Native States, for it is said neither could customs be conveniently realised on them on the British frontier, nor would it be just to raise an excise-duty on such goods. But when we fully understand the facts connected with this argument we shall see how fallacious it is. There are at present 141 cotton mills in India, of which only eight or nine are in Native territories, and out of these eight or nine six only weave cloth! The obstacle therefore, which, as suggested, wears an aspect of formidable dimensions, loses all its weight, all its force, when you examine its real application. But there is more than this. These mills in Native States, like the mills in British India, only turn out coarser cloths and yarns of the lower counts. Throughout the discussion which the proposed measure has given rise to in the country, nobody has suggested that such articles of coarser make or coarser counts should be subjected to duty. What Indian public opinion contends for—and on this point Indians and Europeans seem absolutely at one—is that there is absolutely no reason, no justification, for excluding the finer cloths and finer yarns from duty. If they are made dutiable, the whole difficulty as to cotton goods imported from Native States vanishes. And so does the idea which seems to haunt the mind of the English manufacturers that duty on imported cotton goods mean protection on goods made in this country, for, as I have already ventured to point out, we make in this country cloths of coarser texture and yarns of coarser count, which we do not suggest should be made dutiable.

" The exemption of goods to which I am referring from the operation of the Tariff Bill is, in my humble opinion, politically and economically unwise. It is not my province to discuss politics in Council. But, my Lord, I cannot help seeing the impression the exemption has created in India. The impression is that India is being sacrificed to English interests. Right or wrong that impression prevails among all classes of the community, high and low, European and Native. They say that the currency measure has been rendered a nullity owing to Lombard Street; and now justice is denied to India in view of Lancashire. I am only referring to the opinion in the country which is daily gathering force and increasing in volume. Is it wise, is it right, I venture to ask, to give cause for such an impression about the beneficent British rule? We see that the Government of India is face to face with a grave financial difficulty; that it has an enormous deficit to meet, which may become still larger if English exchange were to go down further. I will not pause here to enquire how this has happened or whether it would not have been obviated by means other than by imposing additional burdens on the people. Nor do I wish to travel out of the range of the present discussion by enquiring why no real effort was made to give effect to the currency legislation of last year. What I do say, and say emphatically, is that I utterly fail to understand why cotton fabrics imported from England to India should be exempted from taxation, when it is perfectly well known that the incidence of that taxation would fall in the main on the well-to-do classes here who use the fabrics which we suggest should be taxed. Such a tax, if imposed, would not only go a long way to making up the deficit, but probably help, in some degree at least, in erecting a balance of trade in favour of India and thus

give some stability to our currency. If, however, the Tariff Bill passes as it is India will not only lose a much-needed revenue, estimated at about 130 lakhs of rupees, but a penalty will be imposed upon her cotton productions. For instance, Bombay will be handicapped to the extent of the additional five per cent. which her mills will have to pay for English stores—not coal, referred to by a previous speaker—besides the further disadvantage which the lowering of the China exchange, in consequence of the duty on silver, will bring upon her. Thus, in addition to Lancashire, even Japan will be favoured at the cost of India.

“With these remarks, my Lord, I beg to support the amendment.”

The Hon'ble Sir GRIFFITH EVANS said:—“My Lord, this matter which is before the Council to-day is a matter of very great gravity. The difficulties of the situation are very great, and I did not come here with a light heart in the belief that it is a simple thing to decide one way or other; but the situation, as the Council will see, is one which, so far as my experience goes, is quite unparalleled. This is the position. The Financial Member has shown us a financial statement, not the whole Budget. It is sufficient for the purpose of establishing that it is necessary to raise money, and that there is a deficit of $3\frac{1}{2}$ crores to be made up, and he proposes to meet this by levying general import-duties, exempting cottons, and including a tax upon petroleum. The general import-duties bring in about Rx. 1,200,000 and the petroleum-duty brings in Rx. 200,000. The total of that comes to Rx. 1,400,000, and the rest of the $3\frac{1}{2}$ crores is unprovided for by taxation. It is not explained as yet how this deficit is to be met, but one thing is apparent and cannot be denied, and that is that the only way in which it can be met or diminished is by absorbing what is called the Famine Fund, or, more accurately, the famine surplus, and making so-called retrenchments; that is to say, starving the country to such an extent so as to cripple the administration and stop all progress. The cotton-duties would amount to a considerable sum—Rx. 1,350,000; but the Financial Member will not take this money, although the money is urgently needed, and although it is there to his hands and the financial situation clearly demands it. The reason he has given for not taking it is to be found in his short statement that ‘Her Majesty’s Government are not prepared at present to sanction the inclusion of cotton yarns or cotton fabrics among the articles declared liable to duty.’ This intimation has been received all over India, as you have heard from previous speakers, with an unqualified storm of indignation. The Hon'ble Mr. Lee-Warner admitted that the opinion was solid in India. Your Lordship has heard from various non-official members in Council and from the Hon'ble Mr. Stevens how very strong and widespread the feeling is. Alone amongst them the Hon'ble Mr. Clogstoun has by the light of a lively imagination come to the conclusion that he will yet see the country welcoming this shapeless and inadequate measure. I think I may almost say that there is no one in India who doubts that if the Government of India were left free in this matter neither they nor any sensible financiers would have exempted cotton-goods.

“Now, why is it this indignation is felt so strongly? The reasons are not far to seek. I must, in order to explain it, call the attention of the Council to how the matter stands with regard to these import-duties. These duties were repealed in 1882 finally. They were repealed at a cost of over £600,000 in respect of the cotton and £560,000, I think, in respect of the general import-duties, making a total of over a million. Now, it is perfectly true that in 1878 there was a resolution of the House of Commons that these duties ought to be abolished because they were protective in their character, and ought to be abolished when the finances of India permitted it. But that objection had ceased before 1882, for they had been confined to the finer class of goods in which India did not, and does not, compete. I have here the words of Sir Evelyn Baring in 1872, in which he admitted distinctly and categorically ‘that direct protection to local manufactures no longer exists.’ But he put his objection to the cotton-duties on other grounds, and he, being determined then, having a surplus, to repeal those duties, did—as every financier would do under the circumstances—make the case as strong as he could against them. But when he had done that he turned to the general import-duties and he rent them. He showed upon all kinds of grounds that they were protective, that they were taxes upon

raw material in many cases, and, after having dealt with them in the most ruthless manner, he wound up by saying—‘The arguments in favour of abolishing the general import-duties are even stronger than those which may be adduced in respect of the abolition of the cotton-duties. The maintenance of the former, if the latter are to be abolished, would from every point of view be open to objection.’ The abolition took place because these import-duties were objectionable and Government considered they were sufficiently well off to do without them.

“This then was the position in 1882—that there was a large tax upon the finer kinds of cotton goods. It admittedly was not protective, and it was not pretended that it was abolished because it was protective. With regard to the question whether it was protective or not before it was reduced in 1878, I will not trouble the Council at any length. Anybody who wishes to consider the matter will find from the able speech of Mr. Mandlik of Bombay in 1886, at the time when the income-tax was proposed, that he adduced many arguments to show that, as a matter of fact, there was not any large competition in coarse goods between Manchester and the Indian mills. The real competition in the coarse goods was between the Indian mills and the handloom weavers. The objection of protection then had, as a matter of fact, been met by 1882, and the matter stood in this way, that except for certain inconveniences—and they were less than the inevitable inconveniences of a general import tariff—there would have been no reason for taking them away. Now, it has been suggested apparently that in seeking to re-impose those taxes we are proposing to strike a deathblow at Lancashire—so the Hon’ble Mr. Clogstoun seems to think—and that we ought to beware of doing anything of the kind. I entirely agree with what has fallen from one Hon’ble Member that there is a solidarity of the Empire, that there ought not to be a war of tariffs or an attempt to injure or destroy each other; live and let live. But what we complain of is that this is not being carried out.

“It is clear that duties on the finer cottons are not open to objection on the ground of protection or anything of that kind. There may be inconvenience; that cannot be helped. When you come to the coarser goods there is no doubt the question how far it acts as a protection, but if it were desired to tax these coarser goods, and if an excise duty were necessary for that purpose, I do not suppose the ingenuity of the Financial Member would fail him in finding a means of putting on an excise-duty. That particular question is not, however, before the Council. Then, as regards the handloom weavers, it is as absolutely absurd to suggest that Manchester or the Indian mills would suffer and be crushed by the protection to handloom weavers of a duty of five per cent. as it would be to suggest that a first class English racehorse would be crushed by having to carry five pounds more weight in a handicap than a 14-hand Arab. The handloom weavers have been beaten and were beaten before the duties were taken off, and therefore we need not trouble ourselves further on this point. Then, if you will look at the need of a tax, it is, of course, evident that the money is much required and that the tax is a tax which would enormously lighten the situation and relieve the finances of India, and ought to be put on unless there is some very serious objection; that it is a tax upon which everybody is agreed—officials, non-officials, Natives and Europeans, and, if we may trust the papers, the whole of the Secretary of State’s Council. There is, as a matter of fact, a consensus of opinion which I have never seen paralleled since I have been in India, and it is an exceedingly sad thing to see that, for some reason or another, the Home authorities, with whom the ultimate power rests, for the present, at any rate, seem insensible or indifferent to that fact. What may be the reason I do not know, but can guess. I do not entertain the same views as one hon’ble member expressed—that is, I am unable to look with intense admiration at the great vigilance with which the English Parliament scrutinizes the Indian Budget. As a matter of fact, the Indian Budget is brought in at the tail end of the session and listened to usually by empty benches. But we know that there are other influences which do cause people under the exigencies of party warfare to do regrettable things. We hear this from both parties. We have read the most eloquent denunciations by Mr. Gladstone of the manner in which a Tory Government and a Tory Viceroy repealed a large portion of the cotton-duties in 1879 without any consideration of the distress or necessity of India, and how unfair the manner was in which it

was done. We know that such things do happen from the exigencies of party warfare, and there is no doubt that the public in considering this matter does not live in a band-box, and is not able to exhibit that wonderful and childlike faith in the all-seeing wisdom of the Secretary of State for India and Her Majesty's Government which is a most valuable possession to those who have got it, and which is particularly desirable for persons with tender consciences.

"With regard to the Government in India, apart from what one can gather from the Financial Statement, I do not think that anybody who is acquainted with the *personnel* of that Government would credit them with having originated this measure or with having decided of their own free will not to include cotton fabrics in any shape or form. As regards the Financial Member, no one would credit him with it. He is too well known. His genius for finance, his grasp of the situation, his fitness to ride out a financial storm, are all well known, and when we find him taking title of 'anise' and 'cummin,' two of the articles to be found in Schedule No. 3, and neglecting the weightier matters of finance, to wit, the cotton fabrics, one knows that it cannot be of his own free will. I observe that 'mint' has unaccountably been omitted, possibly lest the scripture should be fulfilled. Or, again, when we find the Financial Member—when we see a man of his grasp and power—grovelling in the dust heaps of the third schedule for 'fish maws' and 'sharks' fins' to meet a deficit of $3\frac{1}{2}$ crores, we feel very much like what the ancient Assyrians must have felt when they saw Nebuchadnezzar going on all fours and eating grass under the compulsion of the Higher Powers. It is a pitiable spectacle.

"As to the attitude of the members of this Council, as regards the non-official members I would only say this, that so far as I am able to ascertain, and certainly speaking for myself, the attitude is one of a desire so far as possible not to embarrass Your Excellency's Government but to give every assistance and sympathy. Still, when this matter is so scandalous and felt to be so, they have no option except to do what they can to stop it. As for the official members, I can say nothing; they are able to speak for themselves. The legislative members have vindicated their privileges of free speech and free vote, whether on a Government measure or not. As to the difficulties with regard to voting on this particular motion, I entirely sympathise with the difficulty which the Hon'ble Mr. Stevens sets forth. After having fully stated his opinion, he points out the difficulty he feels with regard to voting for this motion. I extremely regret that the form of the motion is obliged to be what it is, and I ought to explain particularly to the Council why it is so. I should much have preferred to have had a plain and direct motion that cotton fabrics be included in the schedule. But I understand from the Hon'ble Mr. Playfair that an objection was raised that this would be beyond the competence of a private Member of Council, because it would be introducing a measure of taxation. Whether that is so or not need not be discussed at the present moment. At any rate, the Hon'ble Mr. Playfair did not consider it desirable, under these circumstances, to raise this question, and therefore he put the form of the motion in the only way in which he could in order to raise the question. Two courses only were open. One was to vote simply against the passing of the Bill, and the other was to have a discussion at an earlier stage and move, as he has done, that the Bill be recommitted to the Select Committee. I understand the feelings of my hon'ble friend Mr. Stevens, because, of course, it cannot be certainly known what the action of the Secretary of State would be if this motion was carried. If the Secretary of State still refused his sanction to the inclusion of cotton fabrics, it may be that nothing would have come of it except a deadlock, or it may be the Secretary of State would yield to the unanimous feeling of the country backed by the action of the Council. We who have supported the motion have come to the conclusion that, on the whole, it was the best course to adopt on the ground which I shall explain.

"We are placed in this position. It is within its legitimate powers for the Council to take the step of practically refusing to pass this Bill unless the amendment is made, and it is possible that the Secretary of State on that refusal, considering the deadlock to which matters may be brought by it, may change his mind. We are very loth to propose such a motion at all, and it is undoubtedly a choice of evils, and it is quite open to anybody to come to the conclusion

that the lesser evil is to allow the Bill to be passed with a protest if an amendment cannot be made as my hon'ble friend Mr. Stevens has said. On the other hand, I have come to the conclusion that, on the balance of convenience and inconvenience, it is better for us to press this motion, and my reason is this. The feeling is exceedingly strong and it is exceedingly bitter. The sober judgment of the country is against the decision come to by Government, and that sober judgment has been quickened into indignation by the feeling that this does not belong to the class of excusable errors of judgment, and is not a decision which could be arrived at by anybody on a real consideration of the true interests of India. If there were such a spectacle before us as that of Lancashire about to be starved by a protective duty, there would be reason for the exemption of cotton fabrics from this measure, and I would be the last person to take the line that we are advocating. But there is nothing of the sort proposed. The feeling of indignation is so exceedingly strong that it is most desirable that in some way or another it should be put an end to. Nothing is worse in India than agitation of any kind, and agitation of this sort, where we are placed really in this position that it is difficult for us to maintain our proud boast that we honestly believe that, barring errors of judgment, India is being administered in her true interests, is doubly injurious. When one sees the Secretary of State, in the exercise of his absolute power, demanding the Bill in its present form from the Government in India, one is reminded of Alladin and the Roc's egg. I feel that unless some steps are taken to stop this injustice there will be a very strong feeling of discontent and injury throughout the country, and what makes it worse is this, that it is the only time that I can remember when everybody, official and non-official, Native and European, is of the same opinion. In these circumstances I deem it best to ask this Council to take steps to terminate the situation by a vote which will render it necessary for the Secretary of State to reconsider his decision at once and, if possible, avoid discredit to British rule. The step taken is an unusual one, and opinions may differ as to its being the right one; but, on the whole, so far as I can see, it seems to be the only one open to us, unless we are content simply to make a protest and then allow the Bill to be passed without recording our votes against it in its present form. The situation is one, so far as I am aware, which has no parallel within the time I have been in India. Under the circumstances, I can only hope, if, as seems probable from what has been said by various speakers, this motion is lost, the Secretary of State may still reconsider the matter."

The Hon'ble DR. RASHBEHARY GHOSE said:—"I have no hesitation whatever in supporting the amendment moved by the Hon'ble Mr. Playfair, who represents the mercantile community in this Council. I venture to think that the exclusion of the cotton-duties from the Tariff Act would be not only a cruel wrong to the people of this country, but a grave scandal as well as a financial and political blunder, to which the famous saying of Tallyrand might well be applied. We are all aware how public opinion has condemned the proposed exclusion. Not a single dissentient voice, at any rate outside the Council Chamber, has been heard—not one jarring note of discord. The Hon'ble Mr. Westland, in introducing the measure, referred to the embarrassed condition of the finances, and said, rightly enough, that he was obliged to cast his net very wide. He might also have added that the meshes of this net are very fine; for besides the articles to which attention has been drawn by the Hon'ble Sir Griffith Evans, we find that the schedule includes the cassia nut and the common shell; but notwithstanding the gravity of the condition of our finances, notwithstanding the obvious necessity for casting the net very wide, notwithstanding the extreme fineness of its meshes, cotton fabrics are conspicuous by their absence.

"It is said in the Statement of Objects and Reasons that owing to the embarrassed condition of the finances it has been decided to increase the revenue by the imposition of indirect taxation in the form of import-duties, and that the present Bill practically re-imposes the Tariff schedule of 1875 with some exceptions, of which the most important is the omission of duties on cotton yarns and goods. Now, one would think from the language here employed that cotton yarns and goods do not form an important part of our imports, and although they are excluded we are practically restoring the Tariff Act of 1875. But what is the actual state of things, and what would the intelligent foreigner who

is said to be always with us think of the omission if he was told that the goods which are advisedly omitted constitute nearly one-half of the total imports? What would be his surprise if he should read the speech in which the Bill was introduced by the Hon'ble Finance Member? That speech contains an able defence, if I may say so, of import-duties when the interests of the Exchequer require that such duties should be imposed. But for any justification of the invidious distinction in favour of the cotton goods which come to us from Lancashire he would seek in vain in the utterances of the Finance Member beyond an echo somewhat faint, from the report of the Herschell Committee that the duties on cotton goods were the subject of vehement attack in England, and that any attempt to reimpose them would meet with great opposition. But opposition from whom? Not from the people of this country, not from the people who would have ultimately to pay those duties, as the intelligent foreigner in his innocence might imagine, but from the manufacturers, the merchant princes of Lancashire!! It has been suggested that an import-duty on cotton goods would be a protective duty and therefore objectionable. But the answer may be given in the words of an eminent living English statesman whose name will always be dear to free trade. 'There is not,' said Mr. Gladstone from his place in the House of Commons in 1879, 'a free trade Government in this or any country which has not freely admitted that the state of the revenue is an essential element in the consideration of the application even of the best principles of free trade.' These words were quoted with approval by Major Baring in 1882 and have been repeated by our present Finance Minister; and here I cannot resist the temptation of citing another passage from the same speech which possesses a peculiar appropriateness at the present moment. It is to be found in one of the memorials on the table. Mr. Gladstone said:—

'With regard to the remission of import-duties, there seems to me to be something distinctly repugnant in the way it has been done in the time of India's distress and difficulty by the Government of a party which has done all in its power to retain every protective duty in this country, and which, from year to year as the occasion arises, advises the Crown to assent to Colonial Acts imposing fresh duties upon British manufactures. What an invidious, almost odious, picture of inequality we exhibit to the millions of India. The free trade doctrines that we hold so dear, that we apply them against the feelings of the Indian people in their utmost rigour and without a grain of mercy, disappear in a moment when it is a question of dealing with those whose interest and opinions we cannot lightly tamper with, namely, the free colonists of the Empire?'

"In this connection I may be permitted to refer to the opinion of another well-known apostle of free trade in our day, the late Mr. Fawcett, who was known—and, if I may say so, worthily known—as the friend of India in the House of Commons. Mr. Fawcett, in a well-known treatise of his, draws a distinction between a protective duty properly so-called and a duty imposed merely for revenue purposes, and he points out with regard to the duty on Manchester goods, that it could not be treated as a protective duty in the proper sense of the expression. But even if it was a protective duty, are protective duties in the shape of bounties to native industries so utterly unknown in the rest of the world, so utterly unknown even in British colonies, that we should shudder at the bare mention of protection? I submit that a light duty of five per cent. cannot possibly be regarded as a protective duty; and this conclusion does not rest on speculative opinion only, for we are not altogether without experience. What has been the effect of the removal of the duties on Manchester goods? Has Manchester been able to drive Bombay out of the cotton market? No. But, as Macaulay says in speaking of legislation regarding Irish industries by the English Parliament, the jealousy of commerce is like the jealousy of love; it is as fanciful and as unreasonable, and the accomplished historian might have added, it possesses another well-known attribute of 'the green-eyed monster'—it is as cruel as the grave.

"Then, again, the difficulty of excluding a particular kind of goods like Manchester fabrics from the Indian tariff is so obvious that it is hardly necessary to insist upon it. This was pointed out by Major Baring, now Lord Cromer, in one of the speeches quoted by the Finance Minister in his speech in introducing the Bill. In making a clean sweep of the import-duties from our tariff in 1882,

Lord Cromer spoke of the 'destructive' forces which had been introduced by the partial abolition of the cotton-duties in the year 1878. He said :—

'Apparel of many kinds, hardware, jewellery, innumerable manufactures of metal, provisions and stores of many kinds, spices, sugar, tea, tobacco, with raw silk and fabrics of silk and wool, are all made in India, some to a large extent, and every import-duty on them is protective. On what principle, again, are silk and woollen goods, or goods having cotton mixed with silk and wool, to be denied the exemption accorded to cotton goods? "The duty on *woollen fabrics*," the Calcutta Trades Association rightly argues, "must, if only for the sake of consistency, follow the cotton-duties."'

"To-day it is Manchester, to-morrow it may be Newcastle, the next day it may be Birmingham, and so on from day to day till there will be nothing left to tax except sharks' fins and shells. I repeat that a duty on cotton goods cannot be objected to on the ground that it would be protective. But suppose I am wrong; cannot the objection be met by imposing an excise-duty on home manufactures? The thing is not impossible and certainly not above the ingenuity of our able Finance Minister. In fact, it may be necessary at any time, if exchange suffers a further decline, to impose an import-duty on cotton-goods, which must in the opinion of some persons be accompanied by an excise-duty on home manufactures; but then there is another and a more unexceptionable way out of the supposed difficulty. There are some kinds of cotton yarn and goods used by the wealthier classes only which cannot be produced in India, and an import-duty levied on such goods cannot possibly, even by the warmest admirers of free trade, as against fair trade, be regarded as protective. Some side issues, as I may call them, have been raised by Hon'ble Members. The unequal incidence of the income-tax as well as the additional burden placed on our finances by the exchange compensation allowance have been introduced into the debate. These, however, are questions upon which I do not now propose to enter. They may well wait till the Budget comes up for discussion. We have had as yet, if I may say so, merely the first instalment.

"My Lord, I have done; but before I conclude I must say that the fair fame of England for just dealing, which cannot, if I may say so, be too jealously guarded, is at stake. The spell which she has so long exercised over her subjects, a spell more potent even than the bayonet or the sword, which holds in loyal submission her vast empire 'broad based upon the people's will'—is in danger of being broken. At such a moment as this we owe it to ourselves—we owe it to the country—we owe it to the Government under which we have the happiness to live—to give timely warning. Our warnings may be unheeded—our protests may be disregarded as 'a tale of little meaning' 'chanted by an illused race of men'; but we shall at least have the satisfaction of having done our duty—a most painful, but I need hardly add, under the circumstances, a most imperative, duty."

The Hon'ble MR. WESTLAND said :—"When I brought the present Bill before Your Excellency's Council at its meeting of 1st March, I was more concerned to show the necessity out of which arose the demand for new fiscal legislation than to explain the reasons for which it had been determined that we should not at the time go further than we did in the proposals laid before the Council. It must, however, have been sufficiently evident that when we stated that our resources were at the present moment behind our requirements by Rx. 3,500,000, and brought forward demands for fiscal legislation which covered only Rx. 1,400,000, we either had some particular justification for not pressing further demands upon the tax-payers, or we had some other legislation in view. The necessity of our declaring our intentions in this matter was brought before Your Excellency's Government by the Bengal Chamber of Commerce; and Your Excellency's Government, recognizing that our public critics were justified in urging their inability to pronounce upon the present proposals without knowing something more of the full scheme of the Government, at once communicated to that Chamber and to other similar bodies the fact that no other proposals lay behind the present one; in other words, that the Government of India did not intend at the present moment to fill up by new revenue the whole of the estimated deficit.

"The appetite comes in the eating,' and I am to-day assailed with fresh enquiries as to intended measures. It is not desirable for me to anticipate

otherwise than in a very general way the statement I shall have to make in a week or two to the Council as to the measures by which we mean to carry on the finance of the Government for the ensuing year, but, so far as I can, I shall try to meet the demands. The fact is that our Budget discussions are not yet complete, and there are measures still unsettled upon which Budget results depend. I do not mind admitting that I do not expect to show a revenue equal to the expenditure I shall have to meet. I cannot say as yet how far we can enforce economies so as to reduce our expenditure for the year as nearly as possible to the level of our means. But I may say at once that this is the main staple of our proposals in addition to the measure now before the Council. As regards the question of Council Bills, again I must say that until the Budget date approaches the Secretary of State may reasonably object to our announcing measures which he is still at perfect liberty to modify. But I am unwilling to refuse even this information, so far as I may give it. All I can say is that in the Home Estimates, as they lie before me, the Secretary of State does not propose to increase his drawings over the year's requirements in order to pay off the temporary debt. The precise figures will be announced in due course, and will be accompanied with the usual reservation of entire liberty to the Secretary of State to vary the amounts drawn or borrowed, as he may find occasion.

"The view which Your Excellency's Government has taken is that we are at present in a transition period, and that whatever measures we take—whether they are sufficient or insufficient to fill up the deficit in the accounts of the year 1894-95—they must be looked upon as only provisional and temporary. We are still passing through—it may be said we have only just entered upon—that currency crisis upon the settlement of which depends our future finance. Whether we shall be able to establish our rupee at what we may call a favourable figure is a question the solution of which must practically be left to experiment. Until two months ago circumstances were against us, and the experiment was practically in suspense. The period during which we have been able to watch the effect of commercial operations upon our currency is not yet more than a few weeks old—far too short a time to enable us to judge whether the falling rupee is to carry us into perpetually increasing difficulties, or whether a recovery from its present low figure is to give us some respite from our financial troubles and anxieties. Even since my statement was laid before the Council there has been a change—whether it is merely a temporary one or not, it is nevertheless an important change—in the aspect of the matter. Time has not yet declared on the one side or on the other, and it is impossible for any one as yet to pronounce whether our financial position is going to improve or going to deteriorate. It is a serious confession to make, but it is nevertheless true, that our financial position in the immediate future depends upon circumstances absolutely outside our control, and that we can do little more than watch in what direction the forces are working which will in the end either bring us security from these perpetual variations or still more serious troubles than any we have yet had to provide against.

"This then is the position we had to meet. Do what we will, the year 1894-95 must be a transition period—a period at the end of which, we have every reason to hope, we shall be far better able than we now are to judge in what direction our finance is progressing.

"Under these circumstances the question that presented itself to us was whether we were to assume that all hope of the recovery of the rupee, within some measurable distance of time, was lost, and to adopt heroic measures which would place ourselves at once in a position to meet our current rate of expenditure, even with the rupee at fourteen pence; or whether we should for the present adopt a policy of waiting for further developments, making all the temporary arrangements we could for tiding over a year of extreme difficulty, and meantime merely lay the foundation of the fiscal measures to which, in the event of our ultimately having to fill whole estimated deficit of $3\frac{1}{2}$ crores, we would be obliged to have recourse. For, as I carefully pointed out in my speech of 1st March, when the present Bill comes into operation we shall have at our disposal, not merely an additional revenue, but an additional source of revenue.

"The question of the imposition of the cotton-duties was practically the question between these two methods of procedure—the question between the final

adoption of a complete scheme, intended to re-establish our finance, even at the present diminished value of the rupee; and the adoption of a scheme, admitted to be a partial remedy only, but offering possibilities of extension hereafter, if that farther experience, for which we must in any case wait before knowing what our real permanent financial condition is, should show that it is necessary for us to make further provision for our needs.

"This is the question which came before the Government of India and, so far as I am in a position to judge, from the tenor of our communications with England, before Her Majesty's Government in England. In dealing with it we, on our part, necessarily had before us the past history of the cotton-duties. The action of the Government in respect of these duties was taken under instructions received in consequence of resolutions passed by the House of Commons. The first of these, which it is unnecessary to say did not open a new question but was a pronouncement upon a matter that had been receiving public attention, was dated 11th July, 1877, and was in the following terms:—

'That, in the opinion of this House, the duties now levied upon cotton manufacture imported into India, being protective in their nature, are contrary to sound commercial policy, and ought to be repealed without delay so soon as the financial condition of India will permit.'

"This resolution was transmitted by the Secretary of State as an instruction to the Government of India.

"Two years later, a partial remission of these duties having taken place, another resolution was passed by the same House, under date 4th April, 1879. It was in these terms:—

'That the Indian import-duty on cotton goods, being unjust alike to the Indian consumer and the English producer, ought to be abolished, and this House accepts the recent reduction in these duties as a step towards their total abolition to which Her Majesty's Government are pledged.'

"The policy of this resolution was, as is well known, carried into effect, and we have loyally stood by it for fifteen years, comparatively few of which have been free of financial difficulty.

"While this resolution of the House of Commons stands on record, we must admit that the question of these duties is not open to our discretion in the same sense as the duties on other articles of the tariff. The question, however, was taken up and anxiously discussed by the Government of India whether the present circumstances constituted such financial stress as would warrant us in reversing the policy of fifteen years, or rather in claiming that the conditions attached to the resolutions themselves—*vis.*, the ability of the finance to stand the strain—had ceased to be effective.

"I have stated to the best of my ability the question as it presented itself to our minds, and as I presume also to the minds of Her Majesty's Government. It is useless for me to enter further upon a discussion of what may be said on the two aspects of the question.

"I have listened with instruction to the arguments in favour of cotton-duties put forward by the mover of the amendment. If the matter were left to my discretion, I dare say I would incline in the direction of the Hon'ble Member's amendment. It is so much more easy for a Finance Minister to work with flowing treasuries, and to be able to meet this demand and that demand, which I am obliged to admit to be necessary in the interests of the public service. It is so much better for my personal reputation to present a budget in which, with the acclamation of the tax-payers themselves, I have taken heroic measures to make our revenue sufficient for our expenditure. I look forward with dread to my duties in the coming year, to my being obliged to refuse every demand that comes before me, however strongly backed. I admit that I have to come down from the regions of high finance to grovel, as Sir Griffith Evans says, among fish-maws and shark-fins; but these articles, notwithstanding their obnoxious name, will bring me in sufficient revenue to pay the salary of a High Court Judge for half a year, and I prefer to regard the rupees rather from the standpoint of their noble use than from that of their ignoble origin. Every consideration would induce me, personally, to support the proposal to fill my treasuries with the duties levied on cotton. But I admit there are arguments on the other side. Like any other question of imperial policy, the matter is one for the decision of Her Majesty's Government, and I stated that decision on 1st March in words which were carefully chosen so as to express

what I understood to be its precise effect. The decision was explained in my speech, and I think it was also explained by Her Majesty's Secretary of State on a recent public occasion (for which, however, I have only the authority of the public telegrams), to have been come to purely with reference to present circumstances. We accept the conditions of severe economy and retrenchment which it imposes upon us for the next twelvemonth; but it is a state of financial strain which, though it may be possible to endure it for that period of time, will certainly demand relief at the end of it, unless that relief comes to us in the shape of an unexpectedly rapid recovery of the value of the rupee.

"I am anxious to clear up one misapprehension as to my meaning on 1st March. I was desirous to explain exactly what the fiscal question in my opinion was, and I referred to the difficulties of imposing a countervailing excise-duty in India. It seems to have been thought that I wished to urge that this difficulty was a reason, either to my mind or in the opinion of the Secretary of State, for refusing to impose these duties. I do not know how far these considerations may weigh with the authorities at home. But, speaking for myself, I do not admit the validity of the objection made to the duties on the ground of their protecting an Indian industry against a foreign one. I shall not enter upon the question whether that course of procedure, if it were adopted, would be so wicked a course after all. I need only say that India as a manufacturing country is not yet out of her tutelage, and, if any industry in the world deserves protection, it is the cotton industry of India, the only real indigenous industry which has sprung up in this country—an industry, moreover, on which our present currency difficulties have compelled us, in the interests, as we believe, of the country generally, to inflict a certain amount of injury. But, however we may admire free trade as a goal to be aimed at, we must not, when we are driven to the imposition of import-duties, be too ready to raise the cry of protection. As Sir John Strachey said in 1878, India, by the extent and favourable conditions of its territory, is capable of producing almost every article required for the use of man. He argued thence that any import-tariff in India must be actually and potentially protective; and that as countervailing excise-duties were generally costly, vexatious and inconvenient, and in India in most cases impracticable, it was a hopeless task to construct a tariff for India which could be theoretically free from the protective objection. If, therefore, we require the money (as is the case at present), and are compelled to have recourse to import-duties in order to raise it, we must not set up for ourselves an impossible standard, and regard the possibility of protective action as an argument against the validity of the tariff.

"I quote the following passage from Sir William Muir's speech in introducing the Tariff Bill of 1875:—

"No doubt the argument is theoretically correct that, where a commodity is produced at home, we should either free the import of that commodity, or excise its production to an extent equivalent to the import-duty, or altogether prohibit its production. But, if Hon'ble Members will cast their eye down the import schedule, they will find hardly any article which, in consequence of the vast area and varying conditions of our soil and climate, cannot be more or less produced in some part of our dominions. The argument, however perfect in theory, would prove too much in practice; for I presume no one will contend that, in deference to mere theory, we should surrender our whole revenue on imports of £1,700,000. And, in point of fact, the duty is so low that it cannot perceptibly affect the trade. This was evidently the opinion of Mr. Laing. In his Financial Statement of 1861, when vigorously denouncing all protective duties, and asserting that they "certainly could not be maintained for a couple of years," he at the same time admitted an exception where the import-duty was "so small that it would be palpably not worth while to establish a countervailing system of excise." The duty on cotton piece-goods was then 10 per cent., and that on yarn (reduced by him to) 5 per cent.; it is now but 5 and 3½ per cent., respectively. His views are still more explicitly stated in the following passage delivered on the same occasion:—

"Free trade does not mean that there shall be no taxes; but that taxes shall be levied solely with the view to revenue, and not partly for revenue and partly for protection.

"That every customs-duty on an imported article should have a corresponding excise-duty on similar articles produced at home has therefore become an axiom; and it admits of only one exception, where the amount of import-duty is so moderate that it does not seriously affect trade, while it makes it obviously inexpedient to establish an excise machinery for the sake of levying a trifling duty.

"This is the case with regard to corn in England, where a duty of 1s. a quarter, equal to 5 per cent., on the cheaper sorts of foreign grain is retained, and it is precisely our case with regard to piece-goods."

"I do not admit that the Manchester trade is so reduced in the world that it

can no longer fight a fair fight. In respect of most of the Manchester products India cannot compete; the finer goods which Manchester mainly sends out to this country are beyond the power—at present at least—of Indian manufacture. India in fact cannot produce the cotton requisite for their manufacture; the climate too, as I understand, is in some cases unsuited to the processes involved. The provinces of Indian manufacture and of Manchester manufacture to a certain extent overlap, but the area which Manchester occupies, and must continue to occupy, without competition, is very wide and comprehensive. I would appeal to the Manchester manufacturers themselves to be content with the unrivalled position which their manufactures occupy, and must continue to occupy, in this country, and not to think that their maintenance of it depends upon their enjoying exemptions and privileges in India which they would never dream of asking for in any other British dependency.

“When, therefore, I stated my opinion that an excise-duty involved in India very considerable difficulties, I stated it merely by way of clearing the issues that arise in the case. If the question of the cotton-duties comes up again, as I presume it will if our finances do not improve, it is quite possible, in my opinion, to discuss its admissibility apart from any question of countervailing excise; for I do not hold that a tax of the kind is such a necessary support to a moderate import-duty that the inadvisability, or even impracticability, of an excise-duty is a proof of the impossibility of a customs-duty.

“And now, my Lord, with reference to my own vote upon the question. I have to bear in mind that the Government of India itself is a creation of an Act of Parliament, invested with definite powers, and subjected to certain restrictions. We have done our duty in laying the question before Her Majesty's Secretary of State, who, I believe, is fully informed on the subject, and we have taken his decision. That decision he has the constitutional power to communicate to us, and to enforce upon us, even if we do not admit the validity of the arguments which have commended it to him. My duty is to support the decision thus constitutionally arrived at—especially seeing that it has reference only to the question of present finance—and I shall vote against the amendment before the Council.”

The Hon'ble SIR CHARLES PRITCHARD said:—“My Lord, I cannot give a silent vote on this amendment, and if I speak at all I cannot consent to conceal my personal opinion on the important subject now under discussion. I feel bound to state that opinion, and then to explain the reasons that impel me to give a vote on this amendment which runs counter to it. My own views regarding the exclusion of cotton goods from taxation under the Indian Tariff Bill are closely allied to those expressed by the Hon'ble Member who has moved the amendment. I should have preferred a measure that would have brought into the Government treasury a more substantial revenue—one that would have effected a greater improvement in our financial position, and have enabled us to avoid part, at any rate, of the impending retrenchments of State expenditure on Railways and Irrigation works. I should have preferred a measure that would have imposed import-duties on a few of the articles of foreign manufacture which the people of India most largely consume and have left free the smaller items, the subjection of which to tariff-duties will only bring in a small amount of revenue, at the cost of some trouble to the trade in its collection; and one that followed more closely the wishes of Indian tax-payers regarding the shape in which they should make their contributions to the Exchequer. But I sit in this Council, not as an independent member, but by virtue of the office I hold as a member of the Executive Council of the Governor General. The Government of India is not an autocratic and independent authority, but is subject to the control and direction of the Home Government. In matters relating to Indian taxation, it is the constitutional duty of the Government of India to formulate proposals in Executive Council, and to submit the proposals it approves to the Home Government, which, in its wisdom, accepts, modifies or rejects those proposals. The duty of giving effect to the decision arrived at by Her Majesty's Government then rests on the Government of India. It was under these prescriptions that the Indian Tariff Bill assumed the shape in which it was introduced into this Council by my hon'ble friend the Finance Member. The question whether

cotton goods should be included in, or excluded from, the Tariff schedules was anxiously considered by the Executive Council, and certain representations on the subject, in which I most heartily concurred, were on more than one occasion submitted to the Secretary of State. Her Majesty's Government has considered those representations and, viewing the subject from the wider standpoint of Imperial policy and in its relation to the interests of the Empire as a whole, has decided against the inclusion of cotton goods in the schedules of the Indian Tariff Bill. I must accept that decision and take my part in giving effect to it, and shall vote accordingly against the amendment."

The Hon'ble LIEUTENANT-GENERAL BRACKENBURY said :—" My Lord, I am personally of opinion that in the present financial situation it is desirable, in the interests of India, that import-duties should be imposed upon certain classes of cotton goods, but I intend to vote against the amendment proposed by my hon'ble friend Mr. Playfair ; and with Your Excellency's permission I will state the reasons why I shall thus vote.

"At a public meeting held in Calcutta on Thursday last, in proposing a resolution, which has been forwarded to Your Excellency's Government, calling upon this Council to reject the Indian Tariff Bill, unless it be amended so as to include cotton fabrics, the mover appealed to the members of Your Excellency's Executive Council to vote according to their judgment and conscience. It is my intention to vote according to my judgment and conscience. I cannot conceive that any member of Your Excellency's Executive Council would vote against his conscience, though he may often, in deference to the views of the majority of his colleagues, subordinate his personal judgment to theirs ; or though he may, in concert with his colleagues, subordinate his personal judgment to that of Her Majesty's Government. Every member of Your Excellency's Executive Council holds his appointment under the sign manual of Her Majesty the Queen-Empress, whose constitutional power is exercised by Her Majesty's Government ; and for my own part I cannot think that, as a member of that Council, I should be justified in voting against the orders of Her Majesty's Government. In the unlikely event of orders being received from Her Majesty's Government, which I could not obey consistently with the dictates of my conscience, self-respect would impel me to what, in my opinion, would be the only course open to me, the resignation of the appointment which I hold.

"If, for example, orders were to be issued that, rather than impose additional taxation, military expenditure was to be cut down to a point which would, in my conscientious opinion, endanger the safety of British rule in India, I should consider it my duty to resign my post on Your Excellency's Council, because I could not become a party to what my conscience would tell me I ought not to consent to. But in this case my conscience gives me no such mandate.

"The broader question before us is whether import-duties shall or shall not be placed upon cotton goods. I have stated my own opinion that in the interests of India it is desirable that some such duties should be imposed. But Her Majesty's Government have wider interests to look to than those of India alone. Their range of vision is a wider one than ours. They are responsible to Her Majesty for the government of Her Majesty's Empire as a whole ; and knowing all the circumstances of this case, knowing the opinions which have been expressed here on this subject, and the feeling shown at public meetings in India, Her Majesty's Government have decided that such duties should not at present be imposed ; and I do not consider that, even if the amendment before us raised the direct question whether cotton goods should or should not be subjected to import-duties, I should be justified in pressing my own opinion against this deliberately expressed decision of Her Majesty's Government to the extent of resigning my post at such a time. The Government treasuries are full. There is no question of imminent financial danger or bankruptcy. The most that the immediate imposition of the cotton-duties would do would be to enable us to dispense with certain retrenchments of expenditure, which are to be regretted, or to prevent our decreasing the balance at our disposal. But the financial future is uncertain ; and it seems to me that, holding such opinions as I have expressed, it is my duty to remain at my post, and, unless the financial situation improves, endeavour, by such constitutional means as are open to me, to bring about a change in the views of Her Majesty's Government.

"I have thus dealt with the question, which lies at the root of Mr. Playfair's amendment, as a question of conscience only; but, when I consider what the amendment itself is, and what would be the results of accepting it, my judgment tells me that I am right in voting against it. The amendment is 'that the Bill be recommitted to the same Select Committee.' What, my Lord, would be the result of accepting this amendment, even if the Select Committee were to consent to include cotton-duties to an extent which would satisfy the mover of the amendment, and if their Report were to be accepted, and if the Bill, thus amended, were to be passed in this Council? We have the certainty that Her Majesty's Government would refuse to allow the Bill to come into operation. The only result of such a course would be, therefore, to prevent the Government of India from imposing such import-duties as it is allowed to impose, to prevent its providing so far as it can for the deficit which it has to face, and to increase the difficulties of the financial situation and the embarrassment in which the Government of India is already placed. To such action I could not be a consenting party, and for these reasons it is my intention to vote against the amendment to recommit the Bill, and in favour of the Report of the Select Committee being taken into consideration."

His Excellency THE COMMANDER-IN-CHIEF said:—"My Lord, following the example which has been set me by other Members of Your Lordship's Council, I am anxious to state, but very briefly, the reasons that actuate me in voting against the amendment proposed by the Hon'ble Mr. Playfair.

"In the public discussions that have taken place on the Bill there have not been wanting what I may describe as challenges to members of Your Excellency's Council to vote according to what the speakers assume are the convictions of those members in this case; and it may give colour to the inferences which must be drawn from such challenges if I vote without giving reasons for the view I support. The speakers have confined themselves principally to the question of the exclusion of the cotton-duties in the abstract, without giving due weight to the most important surroundings of that question in the present connection.

"If India had an independent national existence and we were its supreme Government, as one hon'ble Native Member on the opposite side of the table seems to think when he speaks of a reference lately made by the Secretary of State to the views of the Government of India as if that Government only embraced Your Excellency's Council, there would be more force in these arguments; but it is hardly necessary for me to state that this is the exact opposite of the actual conditions, and to act as if we were independent is to shut our eyes to what is the practical political aspect before us, and to run off the line into vagaries which must inevitably lead to a deadlock.

"I am glad to say India must still be looked upon and legislated for as a component part of the British Empire, and its wants and interests must be weighed in the balances of imperial considerations. If the interests of each component part were left to its representatives to appraise and to enforce according to their own standard of relative importance, I fear there would be practical difficulties in working the Empire as a whole.

"The British Empire in India is dependent for its very existence on the material aid and support which it receives from Her Majesty's Government. Such dependence has, both in its political and ethical aspects, certain natural obligations, and the first of these obligations is subordination to imperial interests. These interests must be judged, not by the representatives of any part of that Empire, but by Her Majesty's Government who are responsible for the whole. I believe my duty as one of Your Lordship's Council to be confined to the strongest representation of what, in our more intimate local knowledge, we consider for the best interests of this great Indian Empire, and having so acquitted myself to accept loyally the decision of Her Majesty's Government. I am further convinced that to attempt to govern India on any other principle is to wander from what is practical and safe into what is fantastic and dangerous.

"I am therefore voting according to my conscience and the best of my understanding in opposing the amendment proposed by the Hon'ble Mr. Playfair."

The Hon'ble MR. PLAYFAIR said :—" My Lord, I would only wish to remark that I have listened with the greatest interest to the speeches which have been delivered by Hon'ble Members during this discussion. Whatever the result of the voting may be, I think I may claim a moral victory, and under the circumstances I do not regret having put forward this amendment in the Council."

His Excellency THE PRESIDENT said :—" Before a vote is taken on the amendment, I desire to say only a very few words. I do not think that any good purpose would be served by my entering upon the general debate, or renewing the arguments which my hon'ble colleague, who is in charge of the Bill, has put before you in support of the proposal that the Bill now before the Council should be passed. Still less shall I enter upon any of the personal considerations which have come somewhat prominently before the Council on this occasion. I agree with the main points of the description of individual responsibility which have been given by General Brackenbury. For myself, however much I may regret that the first large measure which has come before the Council since I have had the honour of presiding here is one that has given rise to so much dissatisfaction, I think there is no one who will doubt that my duty in the matter is plain. The point which I wish to impress upon the Council is this, that it must not be supposed that those concerned in the government of the Indian Empire, either in this country or in England, were not aware that objections could be taken to the form of the proposals embodied in the Bill before the Council. The Acts of Parliament prescribe the procedure by which decisions such as that involving taxation are arrived at, and you may take it that all the proper procedure has been faithfully observed, and that the Bill before us is the result of a decision constitutionally arrived at.

" At the same time, we, who have been entrusted with the government of India in this country, have recognized that in a case like this, where, as in all matters of taxation, it is impossible to allow much time for the various stages of a Bill, it was our duty to obtain for ourselves, and for Her Majesty's Government, all the information available as to the course of public opinion in reference to this measure.

" It has been evident that the very deepest interest has been taken in this measure by all sections of the community, and in all parts of the country. And I do not think I am exceeding my duty in saying that, so far as my observation goes, this keen interest has found an expression perfectly legitimate, and not exceeding the limits of fair discussion.

" I think I can assure you that the views entertained in this country, to which public expression has been given both before and since the introduction of this Bill, have been communicated to the Secretary of State, and fully considered by Her Majesty's Government; and I am able further to state that if after an interval sufficient to judge of the position as affected by the Tariff Act, the course of exchange, and other circumstances, there is no improvement, Her Majesty's Government will be prepared to receive a further representation on the subject.

" In the meantime it has not been possible to alter the arrangements already announced, and it is, therefore, our duty to ask the Council to proceed now with the Bill, and to pass it through its remaining stages.

" The question which I have to put to the Council is 'that the Bill to amend the Law relating to Customs-duties and for other purposes be recommended to the same Select Committee.'"

The Motion being put, the Council divided : —

Ayes.

The Hon'ble Mr. Playfair.
The Hon'ble Gangadhar Rao Madhav Chitnavis.
The Hon'ble the Mahārāja of Ajudhiā.
The Hon'ble the Mahārāja of Durbhanga.
The Hon'ble Fazulbhai Vishram.
The Hon'ble Sir Griffith Evans.
The Hon'ble Dr. Rashbehary Ghose.

Noes.

The Hon'ble Mr. Lee-Warner.
The Hon'ble Mr. Clogstoun.
The Hon'ble Dr. Lethbridge.
The Hon'ble Mr. Stevens.
The Hon'ble Sir Antony MacDonnell.
The Hon'ble Mr. Westland.
The Hon'ble Sir Charles Pritchard.
The Hon'ble Lieutenant-General Brackenbury.
The Hon'ble Sir Alexander Miller.
His Excellency the Commander-in-Chief.
His Honour the Lieutenant-Governor.

His Excellency THE PRESIDENT observed that he did not consider it necessary, under the circumstances, to record his vote.

The Motion was therefore negatived.

The Hon'ble MR. WESTLAND'S Motion that the Report of the Select Committee be taken into consideration was then put and agreed to.

The Hon'ble MR. WESTLAND moved that the Bill, as amended, be passed. He said:—"I cannot but acknowledge that it will be impossible to bring a new Tariff Act into force without causing a certain amount of friction between merchants on the one side and Government officials on the other. A number of points are certain to arise, in practice, in which the views of these two bodies will necessarily be different. We have, however, received from the mercantile community such an amount of support in our general policy of reviving the Tariff that we shall certainly strive to do nothing to forfeit that support in our administration of it. We may expect that our officers will find some difficulties arise when they begin to exercise the new duties which the law just about to be passed imposes upon them. But I feel sure that I may confidently ask for the exercise of a little patience until matters settle down to routine. My duty is necessarily, first of all, to the Exchequer, but, subject to that first consideration, I shall certainly do my best, and I am sure that the Governments more immediately connected with the administration of the Act will do the same, to ensure that the revenue we seek shall be obtained with the least possible inconvenience to the trading community, and the least possible interruption of the flow of commerce.

"And now, my Lord, one word of a personal character before I conclude my remarks. I have taken charge of Indian finance at an especially anxious time—a time when I need all the advice and all the information that can be made available to me. I have over and over again had to ask that advice and assistance at the hands of some of my old friends and some new friends among the merchants and bankers of Calcutta. I wish to publicly express my obligations to them for the manner in which, sometimes at personal inconvenience, they have responded to my enquiries, and for the manner in which they have dealt with me when they came of their own motion to talk with me over matters relating to my work. I am the more anxious to do so in this public fashion, because very frequently in these matters my tongue has been tied, and I have been unable to show them, at the time, my appreciation of their counsel. It has been my duty, on several occasions during these last few months, to inform Your Excellency's Government of the state of matters in the commercial world; and I would wish the gentlemen at whose hands I have from time to time sought information to understand that, although they may not always see to what use the information they have given us is put, it is none the less appreciated both by Your Excellency's Government and myself. I trust they will continue to believe that we set a high value upon their support, and will continue to give us their advice and assistance, even though occasionally they are not able to concur in our policy."

The Motion was put and agreed to.

The Council adjourned to Thursday, the 15th March, 1894.

S. HARVEY JAMES,

*Secretary to the Government of India,
Legislative Department.*

CALCUTTA ;
The 16th March, 1894. }

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25
VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 15th March, 1894.

PRESENT :

His Excellency the Viceroy and Governor General of India, P.C., I.L.D.,
G.M.S.I., G.M.I.E., *presiding*.
His Excellency the Commander-in-Chief, K.C.B., G.C.I.E., V.C.
The Hon'ble Sir A. E. Miller, K.T., Q.C.
The Hon'ble Lieutenant-General H. Brackenbury, C.B., R.A.
The Hon'ble Sir C. B. Pritchard, K.C.I.E., C.S.I.
The Hon'ble J. Westland, C.S.I.
The Hon'ble Sir A. P. MacDonnell, K.C.S.I.
The Hon'ble Dr. Rashbehary Ghose.
The Hon'ble Fazulbhai Vishram.
The Hon'ble C. C. Stevens.
The Hon'ble A. S. Lethbridge, M.D., C.S.I.
The Hon'ble Gangadhar Rao Madhav Chitnavis.
The Hon'ble H. F. Clogstoun, C.S.I.
The Hon'ble W. Lee-Warner, C.S.I.
The Hon'ble P. Playfair.
The Hon'ble Mahārājā Partab Narayan Singh of Ajudhiā.

PRISONS BILL.

The Hon'ble SIR ANTONY MACDONNELL presented the Report of the Select Committee on the Bill to amend the law relating to Prisons. He said that, with His Excellency the President's permission, he would move this day week that the Report and Bill be taken into consideration by the Council.

The Council adjourned to Thursday, the 22nd March, 1894.

CALCUTTA;
The 16th March, 1894.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.



SUPPLEMENT TO
The Gazette of India.

No. 11.} CALCUTTA, SATURDAY, MARCH 17, 1894

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debate of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

APPROPRIATION REPORT
ON
THE ACCOUNTS
OF
THE GOVERNMENT OF INDIA
FOR
1892-93.

BY
STEPHEN JACOB,
COMPTROLLER AND AUDITOR GENERAL.

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APPROPRIATION REPORT ON THE ACCOUNTS OF 1892-93.

GENERAL REVIEW.

Throughout the report the figures are tens of rupees (Rs. 1 = Rs. 10), with the last two figures cut off for brevity, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupees.

In the Budget Estimates for 1892-93 the total revenue was estimated at 88,367,9 and the expenditure chargeable against it at 88,221,3, leaving a small surplus of 146,6. The fall in the rate of exchange during 1891-92 had been so great, that in the Financial statement for 1892-93 some difficulty was experienced in securing equilibrium between revenue and expenditure. The rate of exchange was taken in the Budget Estimates at 1s. 4d. against 1s. 5½d. taken in the Budget Estimates of the previous year. It was possible to cover the heavy loss due to this fall and to secure a small surplus only by a concurrence of fortunate incidents, namely (1) the receipt of contributions to the extent of 466,3 from Local Governments on revision of the Provincial contracts, (2) anticipated growth of general revenue under the Principal Heads, (3) anticipated growth of Railway Revenue in India, and (4) a substantial improvement under Interest in India owing to there having been no borrowing for some years and to an increase in the paper currency investment. The accounts of the year now show a deficit of 833,4. During the year there was a further heavy fall in the rate of exchange, the average rate realised during it being only 1s. 2.985d. against 1s. 4d. taken in the Budget Estimate and the net charge on account of exchange being increased by 1,637,6. There has also been an increase of 384,1 or with exchange of 615,2 in the sterling expenditure in England due chiefly to the payment of 212,4, to the War Office on account of arrears of the charges for the British troops serving in India, to the adoption of a new rule for the payment of furlough allowances, retired pay and pensions monthly instead of quarterly, and to the purchase of two troopships and a dredger. In India also there was an increase of 582,4 in the expenditure on the Army due to special expeditions on the frontier and the transport charges for supply of the Gilgit Agency and to a rise in the price of food and forage. These increases in the expenditure having, however, been to some extent counterbalanced by an improvement of 990,9 in the net revenue from opium due partly to a rise in the price of Bengal opium and partly to a large saving in the payments for the same owing to a failure of the opium crop and by a moderate improvement under most of the other heads of revenue, the accounts of the year closed as mentioned above, with a deficit of 833,4. The actual revenue and expenditure of the year under the different groups are compared in detail in the following paragraphs with the actuals of the previous year and the Budget Estimates.

2. The only important change in the system of accounts made during the year which requires special notice here, is that recoveries made from other departments and Local Governments on account of work executed in Dockyards are now deducted from the expenditure under the head Marine instead of being shown as receipts under that head.

3. The following summary gives the Budget and Account figures of 1892-93 to be reviewed in this report, and the details will be found in the statements on pages 142 to 154 :—

RECEIPTS.		REVENUE AND EXPENDITURE.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
59,868,4	61,067,4	A	Principal Heads of Revenue .	10,286,6	9,461,7
911,0	869,7	B	Interest	3,977,1	4,374,3
2,618,0	2,736,9	C	Post Office, Telegraph, and Mint	2,547,9	2,505,6
1,615,8	1,607,9	D	Civil Departments	14,132,5	14,259,9
959,9	877,0	E	Miscellaneous	5,170,9	5,537,9
	...	F	Famine	1,206,7	1,116,1
	..	G	Construction of Railways	301,5	339,5
18,832,7	19,077,1	H	Railways	20,407,2	20,924,1
2,216,7	2,418,9	J	Irrigation	2,919,5	2,940,5
606,4	653,2	K	Buildings and Roads	5,920,1	5,846,5
739,0	864,3	L	Army Services	21,898,5	23,419,1
	...	LL	Special Defence Works	614,5	458,0
	...	M	Provincial Deficit—	—1,161,7	—177,4
	...		Imperial Surplus + or Deficit—	+ 146,6	—833,4
88,367,9	90,172,4		TOTAL	88,367,9	90,172,4

for establishment. The *Interest* charges in 1891-92 included a considerable amount on account of discount on the sterling loan raised in that year, while those of 1892-93 included only a small amount on account of this, and the total charges were still further reduced by the transfer of a larger portion of the interest charges in India to the Railway Revenue account in consequence of additional capital expenditure on State Railways. The charges of the *Post Office and Telegraph Departments* increased with the extended operations of the Department, and a larger coinage of silver also involved increased outlay under *Mint*. In the *Civil Departments* the charges of 1891-92 included 182,1 on account of the Census, so that the increase in the Other Charges in 1892-93 was larger than shown above. The excess was due to the payments in England on account of the construction of two troopships and a dredger, to the payment of arrears of the subsidy of the Amir of Afghanistan, to special political expenditure in the Lushai Country and on the North-Western Frontier, and to the general growth of expenditure under this group to meet the growing demands of administration. The increase in the group *Miscellaneous* was the result partly of the normal increase in the charges for pensions and partly of the new arrangement made in England regarding the payment of pensions monthly instead of quarterly as before. The Famine grant was maintained in both years at the full sum of 1,500,0, but the expenditure recorded under the head *Famine Relief and Insurance* was smaller in 1892-93 owing to an increase in the portion of the charges shown in the Railway Revenue Account on account of the net loss in working the protective railways constructed through the agency of companies, namely, the Indian Midland and the Bengal-Nagpur Railways. The increase in the net loss just mentioned was due partly to a falling off in the net traffic receipts of the railways and partly to the fall in the rate of exchange having enhanced the charges on account of interest on their capital expenditure. The increase under *Construction of Railways* is accounted for by the fact that a larger portion of the capital expenditure on Railways was met from general revenues and charged to this head. In the *Railway Revenue Account* there was a decrease in the working expenses of State Railways owing to the generally smaller traffic worked during the year, to smaller renewals of permanent-way and repairs of rolling stock on many of the lines, to smaller payments of surplus profits to the East Indian Railway and, on account of the Rajputana Malwa Railway, to the Bombay, Baroda and Central India Railway. The surplus profits of Guaranteed Railways were also smaller, and there was a special recovery from the Assam-Bengal Railway on account of the cost incurred by Government on surveys connected with the line. These decreases were, however, counterbalanced to some extent by an increase in the interest charges resulting from the progress of construction. In the *Irrigation* section a falling off in the expenditure on Minor Works was nearly met by increases in the working expenses of Major Works and in the charges for Interest on Debt. As regards *Buildings and Roads* owing to the revision of the Provincial contracts in 1892-93, the Provincial Governments assigned considerably smaller grants for expenditure under this head. In the previous year the Imperial expenditure also was high owing to the necessity for undertaking famine relief works in Upper Burma, to the execution of special repairs to the buildings at Quetta damaged by abnormal winter rains, and to the construction of the Quetta Water Works and Morgha Gomal road. Under *Army* there was specially heavy expenditure in 1891-92 in connection with the Manipur and other frontier expeditions, the cold weather field operations in Upper Burma, the preparations made to facilitate mobilisation, the augmentation of transport and the purchase of additional ordnance mules and remounts in India and of ordnance stores in England. The decrease in the expenditure in 1892-93 due to these causes was, however, more than counterbalanced by an arrear payment of 212,4 in respect of the Home charges of British forces serving in India, by a large increase in the charges for pay and pensions of non-effective and retired officers of the Indian service owing to their disbursement monthly instead of quarterly as before, by an increase in the charges for the pay of British troops which was issued at a rate of exchange of 1s. 4½d. in 1892-93 against 1s. 6½d. in 1891-92, and by the increased expenditure involved by a rise in the prices of food and forage. The expenditure on Special Defence Works is decreasing owing to the approach to completion of the important works included in the programme.

Comparison of Accounts with Budget Estimates of 1892-93.

10. The following figures exhibit the differences in the net accounts between the Budget and the Actuals, the loss due to the fall in the rate of exchange which was taken in the Budget at *1s. 4d.* being shown in a separate column. The comparison of the gross figures has been given before under paragraph 3 :—

	Due to fall in exchange.	Better + Due to other causes.	Worse— Net.
Principal Heads of Revenue	— 3,6	+ 2,027,5	+ 2,023,9
Interest	— 244,8	— 193,7	— 438,5
Post Office, Telegraph, and Mint	— 24,2	+ 185,4	+ 161,2
Civil Departments	— 63,1	— 72,2	— 135,3
Miscellaneous	— 204,8	— 245,0	— 449,8
Famine	— 4	+ 91,0	+ 90,6
Construction of Railways . . . . .	...	— 38,0	— 38,0
Railways	— 581,6	+ 309,1	— 272,5
Irrigation	— 1	+ 181,3	+ 181,2
Buildings and Roads	— 10,1	+ 130,5	+ 120,4
Army Services	— 492,1	— 903,2	— 1,395,3
Special Defence Works	— 12,8	+ 169,2	+ 156,4
Combined Deficit, Imperial and Provincial	— 1,637,6	+ 1,641,9	+ 4,3

11. The net improvement of 2,023,9 under the *Principal Heads of Revenue* is made up of an increase of 1,199,0 in the revenue and a saving of 824,9 in the expenditure. The increase in revenue occurred principally under Opium (358,6), Land Revenue (229,8), Stamps (218,9), Excise (140,1), Salt (111,4), and Provincial Rates (83,4), while the saving in expenditure occurred chiefly under Opium (632,3), Forest (105,3) and Land Revenue (94,6). The *Interest* charges were higher owing to no provision having been made in the Budget for the discount on the new loan raised in England during the year, and for the extra expenditure involved in India by the conversion of the $4\frac{1}{2}$ per cent. loans of 1878 and 1879. As regards *Post Office, Telegraph, and Mint* sufficient allowance was not made in the Budget for the expansion of the operations of the Postal and Telegraph Departments, and for the exceptionally high Silver Coinage of the year. Under *Civil Departments* the charges of the Marine and Political Departments were higher than the Budget, owing, respectively to the purchase of two troopships and a dredger, and to the payment of arrears of the Amir's subsidy, to the high charges of the North Lushai Agency and to those of some special missions on the North-Western frontier. The net result under *Miscellaneous* was worse than the Budget, owing partly to a falling off in the receipts from Gain by Exchange, and partly to an increase in the charges under Stationery and Printing and for Pensions, in consequence of the new arrangement for paying them in England monthly instead of quarterly as before. The charges actually recorded under *Famine Relief and Insurance* were smaller than the Budget, as the portion of the fixed amount, shown under the Railway Revenue Account was larger in consequence of an increase in the net charge on account of the Protective Railways. This also led to a larger amount of capital expenditure being shown under *Construction of Railways*, the grant under which was accordingly exceeded. The improvement in the *Railway Revenue Account* was derived chiefly from a brisk traffic on the Rajputana-Malwa, East Indian, and Burma Railways, counterbalanced by a falling off on the North-Western and the Bengal-Nagpur Railways, and also from the refund by the Assam-Bengal Railway of the expenditure incurred by Government on surveys connected with the line. The improvement under *Irrigation* was derived almost wholly from increased revenue under Major Works—Direct Receipts. This was due to an extension of irrigation from canals in the Punjab and North-Western Provinces and Oudh, the recovery of arrears of water rates in Bengal and to the season having been more favourable for canal irrigation in Madras and Bombay. Under *Buildings and Roads* there was a special credit on account of the sale of the ferries over the rivers Gogra and Chowka at Byram Ghat to the Bengal and North-Western Railway Company, and

there were also as usual large savings on the Budget Grants for expenditure. The increase in the *Army* charges resulted from the payment to the War Office of some arrears of the Home charges of British troops serving in India which, it was expected, would be paid in the previous year, from the introduction of the new system of paying retired and non-effective pay in England monthly instead of quarterly as before, from the charges of the Kajuri Kach Force, Kurrum Escort, Kashmere Transport, and the Lushai and other expeditions, and from a rise in the prices of food and forage. The lapse under *Special Defence Works* was caused chiefly by smaller payments in England for stores and armaments.

12. The Budget estimated for an excess expenditure of 1,015,1 on the whole account, but a sum of 1,161,7 out of the Provincial and Local Expenditure was payable from past accumulations of balances, leaving a net surplus in the Imperial account of 146,6. The accounts close with a deficit of 833,4 in the Imperial account, and a deficit in the Provincial and Local account of 177,4. The net Imperial Revenue has, therefore, been worse than the Budget by $146,6 + 833,4$ or 980,0, and the Provincial and Local Expenditure has been better by $1,161,7 - 177,4$ or 984,3. The details of these fluctuations are given below, the sign + meaning better and — worse than the estimate :—

	REVENUE SIDE.			EXPENDITURE SIDE.		
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue .	+ 741,1	+ 457,9	+ 1,199,0	+ 736,5	+ 88,4	+ 824,9
Interest	— 30,9	— 10,4	— 41,3	— 393,0	— 4,2	— 397,2
Post Office, Telegraph, and Mint .	+ 118,3	+ 6	+ 118,9	+ 40,7	+ 1,6	+ 42,3
Civil Departments	— 51,4	+ 43,5	— 7,9	— 172,8	+ 45,4	— 127,4
Miscellaneous	— 107,4	+ 24,5	— 82,9	— 316,1	— 50,8	— 366,9
Famine . . . . .	...	...	...	+ 14,1	+ 76,5	+ 90,6
Construction of Railways . . .	...	...	...	— 82,9	+ 44,9	— 38,0
Railways	+ 179,6	+ 64,8	+ 244,4	— 505,4	— 11,5	— 516,9
Irrigation	+ 73,5	+ 128,7	+ 202,2	— 48,8	+ 27,8	— 21,0
Buildings and Roads	+ 7,5	+ 39,3	+ 46,8	+ 56,3	+ 17,3	+ 73,6
Army	+ 125,3	...	+ 125,3	— 1,520,6	...	— 1,520,6
Special Defence Works . . . . .	...	...	...	+ 156,4	...	+ 156,4
TOTAL .	+ 1,055,6	+ 748,9	+ 1,804,5	— 2,035,6	+ 235,4	— 1,800,2
TOTAL NET .	— 980,0	+ 984,3	+ 4,3	...	...	...

Section are indicated in the following table :—

IMPERIAL.						Better.	Worse.
Loss due to the fall in the rate of Exchange	.	.	.	.	.	...	1,637,6
Land Revenue net (excluding loss due to the difference in the rate of Exchange)	.	.	.	.	.	75,8	...
Opium	"	"	"	"	"	990,9	...
Salt	"	"	"	"	"	147,9	...
Stamps	"	"	"	"	"	68,0	...
Excise	"	"	"	"	"	118,8	...
Custom	"	"	"	"	"	...	76,2
Forest	"	"	"	"	"	72,1	...
Interest	"	"	"	"	"	...	179,0
Telegraph	"	"	"	"	"	60,7	...
Mint	"	"	"	"	"	87,7	...
Marine	"	"	"	"	"	...	114,6
Political	"	"	"	"	"	...	55,3
Superannuation,,	"	"	"	"	"	...	96,6
Construction of Railways	"	"	"	"	"	...	82,9
Railways, Revenue	"	"	"	"	"	255,8	...
Buildings and Roads	"	"	"	"	"	73,8	...
Army	"	"	"	"	"	...	903,2
Special Defence Works	"	"	"	"	"	169,3	...
Gain by Exchange	"	"	"	"	"	...	1,58,8
Minor Improvements under other heads	"	"	"	"	"	203,4	...
						<u>2,324,2</u>	<u>3,304,2</u>
Net worse						...	980,0

Section A.—PRINCIPAL HEADS OF REVENUE.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
59,517,0	REVENUE	59,868,4	60,937,0	61,067,4

14. The actuals exceeded the Budget Estimate by 1,199,0. Of this improvement 358,6 occurred under Opium, being due chiefly to higher prices having been realised at the sales for Bengal Opium, and 229,8 under Land Revenue, chiefly in consequence of the revision of settlements in some districts of Burma and Bombay having brought in a larger increase of revenue than was anticipated. Stamp and Excise revenue also had their normal growth, the improvements having been 218,9 and 140,1 respectively, while Salt and Provincial Rates contributed 111,4 and 83,4, the former being due to an exceptionally brisk demand for Sambhar Salt under the through traffic system, and the latter to a great extent to revaluations in Bengal. On the other hand, there was a decline of 74,2 in the revenue under Customs, due to a falling off in the exports of rice from Burma and Bengal, chiefly in consequence of the low prices of the article which prevailed in Europe during the year.

15. Compared with the actuals of the previous year there was a total improvement of 1,550,4, of which 939,5 occurred under Land Revenue, due chiefly to the low collections in Madras in the previous year owing to scarcity, which necessitated the recovery of a considerable amount of arrears in 1892-93, and led to a difference of 700,4 between the collections of the two years, and partly to a revision of settlements in Burma and Bombay. The remainder of the improvement was contributed chiefly by Stamps (186,4), Excise (125,3), Provincial Rates (203,7), and Forest (100,7).

I.—Land Revenue.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Pun- jab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
Ordinary Land Re- venue.	Accounts . 1891-92 .	127,5	693,2	97,7	992,5	430,8	3,772,6	5,996,8	2,195,0	4,312,5	3,579,4	22,198,0
	Budget	119,5	689,2	105,0	943,1	428,5	3,751,5	6,082,2	2,216,6	5,002,1	3,575,5	22,043,2
	Revised	123,8	692,7	122,0	1,028,4	437,0	3,762,3	6,033,9	2,224,9	4,991,5	3,619,3	23,036,4
	Accounts . 1892-93 .	125,3	689,5	104,9	1,027,8	433,2	3,759,4	5,999,4	2,223,8	5,041,1	3,641,0	23,045,4
Assessment of Alie- nated Lands less Quit Rents.	Accounts . 1891-92 .	...	...	...	...	...	7,4	...	21,0	...	899,8	928,2
	Budget . . . . .	...	...	...	...	...	7,8	...	20,7	...	902,9	931,4
	Revised . . . . .	...	...	...	...	...	7,3	...	20,7	...	908,8	936,8
	Accounts . 1892-93 .	...	...	...	...	...	7,4	...	20,6	...	974,7	1,002,7
Capitation Tax (Burma)	Accounts . 1891-92 .	...	...	...	374,7	...	...	...	...	...	...	374,7
	Budget . . . . .	...	...	...	376,0	...	...	...	...	...	...	376,0
	Revised . . . . .	...	...	...	377,5	...	...	...	...	...	...	377,5
	Accounts . 1892-93 .	...	...	...	377,4	...	...	...	...	...	...	377,4
Sale of Proprietary Right, Sale of Waste Lands, etc., and Receipts for the Improvement of Government Estates.	Accounts . 1891-92 .	1,0	...	1	...	4	57,6	1,6	1,6	1,0	...	63,3
	Budget	1,6	...	...	...	4	50,6	1,0	1	1,8	...	55,5
	Revised	1,8	...	2	...	4	53,3	5	3,4	2,2	...	61,8
	Accounts . 1892-93 .	2,3	...	2	...	9	50,6	2	3,1	2,1	...	59,4
Fisheries and other Receipts classed as Miscellaneous Revenue.	Accounts . 1891-92 .	10,2	8,3	484,7	192,3	35,7	30,4	47,1	129,0	109,1	28,0	1,074,8
	Budget	7,7	3,6	550,0	185,9	36,0	29,6	44,7	83,0	104,3	29,0	1,073,8
	Revised	11,2	5,2	587,8	194,1	37,0	32,1	45,6	113,8	116,3	27,6	1,170,7
	Accounts . 1892-93 .	11,4	5,5	557,2	201,2	38,9	32,2	45,3	108,9	114,7	28,4	1,142,7
TOTAL	Accounts . 1891-92 .	138,7	701,5	2,142,0	466,9	3,868,0	6,045,5	2,346,6	4,422,6	4,507,2	24,639,0	
	Budget	128,8	692,8	2,160,0	464,9	3,839,5	6,127,9	2,350,4	5,108,2	4,507,4	25,379,9	
	Revised	136,8	697,9	2,310,0	475,0	3,855,0	6,080,0	2,362,8	5,110,0	4,555,7	25,583,2	
	Accounts . 1892-93 .	139,0	695,0	2,267,7	473,0	3,849,6	6,044,9	2,356,4	5,157,9	4,644,1	25,627,6	
Deduct—Land Re- venue due to Irri- gation.	Accounts . 1891-92 .	...	...	...	...	...	114,6	25,1	471,9	61,6	673,2	
	Budget . . . . .	...	...	...	...	...	113,1	...	500,3	91,0	704,4	
	Revised . . . . .	...	...	...	...	...	117,5	6,0	510,7	91,4	725,6	
	Accounts . 1892-93 .	...	...	...	...	...	117,5	13,7	506,8	84,3	722,3	
TOTAL	Accounts . 1891-92 .	138,7	701,5	2,142,0	466,9	3,868,0	5,930,9	2,321,5	3,950,7	4,445,6	23,965,8	
	Budget	128,8	692,8	2,160,0	464,9	3,839,5	6,014,8	2,350,4	4,607,9	4,416,4	24,673,5	
	Revised	136,8	697,9	2,310,0	475,0	3,855,0	5,962,5	2,356,8	4,599,3	4,464,3	24,857,6	
	Accounts . 1892-93 .	139,0	695,0	2,267,7	473,0	3,849,6	5,927,4	2,342,7	4,651,1	4,559,8	24,905,3	

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

I.—Land Revenue—continued.

16. The receipts under this head exceeded by 939,5, those of the year 1891-92 in which there was a falling off in Madras owing to the prevailing scarcity. During 1892-93 there was a large recovery of arrears in Madras, this Province alone accounting for 700,4 out of the total excess of 939,5, and there was also an improvement in Burma (125,7) chiefly in miscellaneous receipts in Upper Burma and in Bombay (114,2), where both Ordinary Revenue and Assessments of Alienated Lands showed a considerable improvement. As compared with the Budget Estimate, the actuals showed an increase of 229,8, of which *Ordinary Land Revenue Collections* account for 102,2, and the *Assessment of Alienated Lands* in Bombay for 71,8; the rest of the improvement occurring in Fisheries in Lower Burma, Nazarana receipts in the Punjab, and other miscellaneous items.

17. Under *Ordinary Land Revenue* the chief item of improvement over the Budget was an increase of 84,7 in Lower Burma due to the settlement operations in Thongwa and Amherst Districts having brought an additional area of about 300,000 acres under assessment, to the rates having been enhanced from July 1892 in certain circles of the Pegu District, and to the full rate of assessment having been imposed, under orders issued during the year, upon culturable land left fallow by the owners without satisfactory reason. In Bombay there was an increase of 65,5 due to the introduction of Revised Survey Rates in Khandesh, to the postponement of revenue payable in 1891-92 owing to scarcity in Belgaum and Bijapur, which was paid this year, to the revision of settlements in several taluks in Shikarpur, and to a special receipt of 6,9 on account of sale proceeds of land on the Esplanade. In Madras there was an increase of 39,0, due to increased collection of arrears on account of the previous year. In India there was an improvement of 5,8, chiefly in Ajmere, where there was scarcity and distress in 1891-92, and in Assam of 4,7, due mainly to extension of cultivation. In Bengal there was a net improvement of 7,9 due to increased collections from Government estates, counterbalanced by a deficiency of 37,6 in the collection of fixed Revenue, chiefly in the districts of Purneah, Shahabad, Faridpur and Midnapore. On the other hand, the actuals fell short of the Budget by 82,8 in the North-Western Provinces and Oudh, owing to heavy floods in the Azamgarh District; to remissions and abatement of land revenue on deteriorated lands and in villages which had suffered from hail in the districts of Dehra Dun, Etawah, Banda, Cawnpore, and Jalaun; and to the non-realization, to their full extent, of the arrears of 1891-92. In the Punjab there was a deficiency of 22,8 as compared with the Budget, owing to delay in the introduction of revised assessments in the Lahore District and to remissions and suspensions rendered necessary by a bad harvest. In both these Provinces, however, the receipts exceeded those of 1891-92.

18. As compared with the Revised Estimate, the accounts under this head showed only a difference of 9,0 in the total, although there were larger variations in some of the Provinces. In Upper Burma the forecasts of the Revenue Officers were too sanguine; in the North-Western Provinces the anticipation that some of the deficiency in February would be made up in March was not realized; while in Bombay some advance collections caused an excess over the Revised Estimate.

19. Under *Assessment of Alienated Lands less Quit Rents*, the increase of 71,8 in Bombay was due to the introduction of Revised Survey Rates.

20. Under *Sale of Proprietary Right, Sale of Waste Lands and Receipts for improvement of Government Estates*, there was an increase of 3,0 in the Punjab, due chiefly to a special credit of 2,9 in connection with lands on the Sohág and Para Canal, in the Montgomery District. The actuals of 1891-92 in Bengal included a special receipt of 8,1 on account of the sale-proceeds of leases under the new waste land lease rules.

21. Under *Fisheries and Miscellaneous receipts*, there was an improvement over the Budget Estimate of 3,7 in India, chiefly on account of grazing fees in Baluchistan, which show a progressing increase, and of 1,9 in the Central Provinces, due partly to larger receipts from quarries in the Saugor District. In Upper Burma the receipts exceeded those of 1891-92 by 72,5, the improvement being chiefly in the Thathameda tax and the receipts from Petroleum wells; but they fell short of the Revised Estimate by 30,6 owing to the non-realization of 40,0, due from the Ruby Mines Company. In Lower Burma there was an increase of 14,3 over the Budget, chiefly owing to better receipts from Fisheries, especially in the Mergui and Henzada Districts. In Assam there was an improvement of 2,9 in House-tax collections and in Fisheries; in Bengal an increase of 2,6, due to larger receipts from sale proceeds of trees, and from grazing collections in Jalpiguri; and in Madras an increase of 10,4 in arrear collections. In the Punjab the receipts under this head were less than in 1891-92 by 20,1. The difference occurred in the receipts connected with the Chenab colonization scheme, the sale proceeds of waste lands being 36,8 less and Nazarana and recoveries on account of cost of Survey 13,5 and 3,9 respectively more than in the preceding year. The Budget appears to have taken no account of these receipts, which explains the increase over the Budget of 25,9. The accounts of 1892-93 also include 2,1 for Judicial Record Fees which was entered in the Budget under *XVIIA—Law and Justice, Courts of Law*.

22. Under *Land Revenue due to Irrigation* the increase over the previous year was chiefly due to the fact that the Revenue fell off in 1891-92, owing to large remissions granted in Madras on account of the unfavourable season and to an insufficient supply of water in the canals in Sind.

Section A.—PRINCIPAL HEADS OF REVENUE—continued

I.—Land Revenue—concluded.

23. The following statements A and B give the usual particulars regarding the distribution of Land Revenue between the Imperial and the Provincial Governments:—

A.—Transactions affecting the Distribution of Land Revenue in 1892-93.

PROVINCES.	CREDITS + DEBITS— TO PROVINCIAL.				
	Original Assignments under contract.	Subsequent Recurring Transfers.	Special Transfers.	Miscellaneous Adjustments	Total Adjustments.
Central Provinces	+ 220,5	...	...	...	+ 220,5
Burma	+ 414,3	...	..	...	+ 414,3
Assam	—112,7	...	..	..	—112,7
Bengal	—143,9	+ 6,5	+ 2,8	..	—134,6
North-Western Provinces and Oudh	—250,6	...	..	...	—250,6
Punjab	+ 348,5	..	+ 3	...	+ 348,8
Madras	+ 325,4	...	...	+ 5,5	+ 330,9
Bombay	+ 771,4	—9	+ 5,0	..	+ 775,5

B —Distribution of the Land Revenue in 1892-93

PROVINCES.	Total Revenues.	Proportion assigned to Provincial Governments.	Provincial Share	Special adjustments noted above.	Revised share	LAND REVENUE NOT INCLUDED IN THE DIVISION			DISTRIBUTION OF THE LAND REVENUE			
						Impl	Prov.	Local	Impl	Prov.	Local.	TOTAL
Central Provinces	695,0	One-fourth	173,7	+ 220,5	394,2	...	...	...	300,3	394,2	..	695,0
Burma	1,603,8	One fourth	401,0	+ 414,3	815,3	662,2	...	1,6	1,45 1,8	815 3	1,6	2,267,7
Assam	473,0	Whole	473,0	—112,7	360,3	...	...	..	112,7	360,3	..	473,0
Bengal	3,802,2	One-fourth	950,5	—134,6	815,9	...	...	...	2,050,3	863,3	...	3,849,6
N. W. Provinces and Oudh	5,984,6	One-fourth	1,496,2	—250,6	1,245,6	...	57,3	3,0	4 739,0	1,302,9	3,0	6,044,0
Punjab	2,353,2	One-fourth	588,3	+ 348,8	937,1	...	...	3,2	1,416,1	937,1	3,2	2,356 4
Madras	5,049,9	One fourth	1,262,4	+ 330,9	1,593,3	...	...	108,0	3,450,6	1,593 3	108,0	5,157,9
Bombay	3,653 2	One-fourth	913,3	+ 775,5	1,688 8	...	974,7	16,3	1,901,3	2,061,5	16,3	4,644,1

24 The details of the transfers are given below —

BENGAL

Recurring transfers

From Imperial to Provincial.

Expenditure on Hidglee Tidal Canal	3 8
Less—Interest payable by Provincial Government	1 8
	<hr/>
Charges for Imperial buildings transferred to Districts Boards	2,0
	4,5
	<hr/>
TOTAL	6,5

Special transfers

From Imperial to Provincial

Honorarium to Mr. S. Kilby, Salt Department	3,7
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Deduct—

From Provincial to Imperial.

One-half per cent. of the net earnings of the Tirhoot State Railway	9
	<hr/>
	2,8

This deduction will be reversed in 1893-94, the orders cancelling it having been received too late for correction of the Finance and Revenue Accounts of 1892-93.

PUNJAB.

Special transfers.

From Imperial to Provincial.

Contribution towards cost of water-supply at the Dunera encamping ground on the Pathankote-Dalhousie Road	3
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PRINCIPAL HEADS OF REVENUE

BOMBAY.

Recurring transfers.

From Imperial to Provincial.

Contribution for preparation of Price-Currents

From Provincial to Imperial.

Interest on Imperial expenditure on the Hyderabad-Umarkot Railway 1,0

—9

Special transfers.

From Imperial to Provincial.

Expenditure on the Survey of the River Indus 1,4
 Moiety of the cost of the Special Commission to enquire into the working of the Deccan
 Agriculturists' Relief Act 2,5
 Sale proceeds of land on the Esplanade, Bombay 1,1
 —5,0

II.—Opium.

1891-92. Accounts		Budget.	1892-93 Revised	Accounts.
5,949.7	Sale of Bengal Opium	5,670.0	6,091.6	6,093.3
1,839.3	Bombay Opium Pass Fees	1,746.0	1,645.0	1,670.7
	Excise Opium—			
2	India	3	2	2
23.5	Central Provinces	22.0	23.1	22.8
2.8	Burma { Upper	3.3	2.4	2.3
38.3	{ Lower	35.3	46.0	46.0
39.7	Assam	39.1	38.5	38.7
58.6	Bengal	56.8	57.4	56.5
47.8	North-Western Provinces and Oudh	49.7	50.2	51.5
2.9	Punjab	3.0	2.9	3.3
213.8		209.5	220.7	221.3
9.6	Miscellaneous	9.1	9.2	7.9
8,012.4	TOTAL	7,634.6	7,966.5	7,993.2

25 The receipts from the sale of Bengal opium exceeded the estimate and the actuals of the previous year by 423.3 and 143.6, respectively. The Budget calculated upon the sale of 54,000 chests at Rs 1,050 per chest, but owing to an unfavorable crop the total sales had to be reduced to 48,852 chests. The average price realized (Rs 1,247 a chest) was, however, considerably in excess of the estimated price, (Rs 1,050) and the increased receipts from this cause more than met the reduction in the quantity sold. In 1891-92 Bombay opium was exported to an unusually large amount; a large stock accordingly remained in hand in China at the end of the year, and a smaller quantity was required for export in 1892-93. Under *Excise Opium* there was an improvement of 10.7 in Lower Burma attributable to the suppression of smuggling, to increased consumption of the raw article following the stoppage of the sale of all noxious preparations therefrom, and to the consumers having laid in larger supplies in anticipation of the imposition of restrictive measures. In the North-Western Provinces and Oudh the increase was due to stoppage of smuggling and to a good harvest. The deterioration in Upper Burma was caused by large imports of foreign opium.

26. The following table gives the usual statistics for the last ten years of the produce and sales in Bengal and the exports from Bombay. The season in Bengal was an exceptionally bad one, the produce having been the lowest on record:—

Year.	BENGAL.					BOMBAY.			
	Produce of season		Total.	Chests sold.	Average price per Chest.	Total price	Chests.	Rate	Amount.
	For export.	For Excise.							
	Chests.	Chests.	Chests.		R	R		R	R
1882-83	51,697	3,965	55,662	56,400	1,222	6,890.5	36,327	700 & 650	2,395.6
1883-84	38,214	4,318	42,532	54,400	1,250	6,803.7	38,586	650	2,508.5
1884-85	65,993	7,008	73,001	46,698	1,296	6,052.0	39,039	650	2,537.9
1885-86	64,925	5,144	70,069	50,994	1,235	6,296.0	37,677	650	2,449.0
1886-87	64,500	3,928	68,428	54,750	1,123	6,147.0	39,745½	650	2,583.4
1887-88	57,500	4,034	61,534	57,000	1,059	6,038.0	34,884½	650	2,267.5
1888-89	69,500	3,259	72,759	57,000	1,120	6,384.0	30,222½	650	1,964.5
1889-90	38,305	4,417	42,722	57,000*	1,136	6,473.6	29,029	650	1,886.9
1890-91	44,760	7,063	51,823	57,000	1,037	5,912.9	28,591	650 & 600	1,749.3
1891-92	44,522	4,371	48,893	56,250	1,058	5,949.7	30,654½	600	1,839.3
1892-93, Budget				54,000	1,050	5,670.0	29,100	600	1,746.0
1892-93, Revised				48,852	1,247	6,091.6	27,417	600	1,645.0
1892-93, Actuals	33,679	5,004	38,683	48,852	1,247	6,093.3	27,849½	600	1,670.7

* Excluding 27 chests issued to the Excise Department.

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

III.—Salt.

		India.	BURMA.		Bengal.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.				
Sale of Government Salt.	Accounts . 1891-92 .	128,3	...	...	...	275,5	45,2	449,0
	Budget .	121,1	...	...	...	294,4	44,5	460,0
	Revised . 1892-93 .	133,1	...	...	...	328,4	46,2	507,7
	Accounts .	101,6	...	...	...	34,9	47,3	183,8
Excise on Local Manufacture.	Accounts . 1891-92 .	1,824,9	1,7	23,4	...	1,484,8	2,259,1	5,593,9
	Budget .	1,841,5	1,7	20,0	...	1,400,6	2,227,5	5,491,3
	Revised . 1892-93 .	1,968,3	1,7	18,5	...	1,404,3	2,109,4	5,502,2
	Accounts .	1,998,6	1,5	18,5	...	1,668,4	2,130,2	5,817,2
Duty on Imported Salt.	Accounts . 1891-92 .	...	...	135,9	2,393,4	7	15,0	2,545,0
	Budget .	...	...	153,0	2,387,0	4	1,6	2,542,0
	Revised . 1892-93 .	...	...	136,5	2,376,0	7	74,0	2,587,2
	Accounts .	...	...	142,2	2,401,7	8	59,2	2,603,9
Miscellaneous	Accounts . 1891-92 .	18,0	...	...	11,1	11,9	7,3	48,3
	Budget .	17,4	...	...	13,0	14,6	6,4	51,4
	Revised . 1892-93 .	18,6	...	...	9,0	16,6	7,3	51,5
	Accounts .	17,9	...	...	8,4	17,1	7,8	51,2
TOTAL	Accounts . 1891-92 .	1,971,2	161,0		2,404,5	1,772,9	2,326,6	8,636,2
	Budget .	1,980,0	174,7		2,400,0	1,710,0	2,280,0	8,544,7
	Revised . 1892-93 .	2,120,0	156,7		2,385,0	1,750,0	2,236,9	8,648,6
	Accounts .	2,118,1	162,2		2,410,1	1,721,2	2,244,5	8,656,1

27. The actuals for the past five years, during which no change in the rates of duty has occurred, have been as follows:—

	India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
1888-89	1,852,0	30,9	2,281,7	1,649,9	1,861,1	7,675,6
1889-90	1,959,2	132,0	2,270,7	1,756,8	2,069,0	8,187,7
1890-91	1,930,5	158,8	2,319,5	1,951,8	2,162,8	8,523,4
1891-92	1,971,2	161,0	2,404,5	1,772,9	2,326,6	8,636,2
1892-93	2,118,1	162,2	2,410,1	1,721,2	2,244,5	8,656,1

There is again a slight improvement on the whole; but the rate of improvement is gradually diminishing.

28. As compared with the Budget, there is an improvement of 111,4, mainly the outcome of an increase of 138,1 in India and a decrease of 35,5 in Bombay.

29. Changes either of administration or of classification have occurred during 1892-93, which vitiate a comparison of the results under minor heads in some of the Provinces. Thus in *Bombay* some portion of the duty hitherto collected as Excise duty has, in consequence of the termination of the Anglo-Portuguese Treaty, been transferred to duty on imported salt, as it is now collected as Customs duty at frontier stations. In *India* and *Madras* changes in classification have led to transfers of Revenue between the first two heads. In the former the receipts from the Kohat mines and the Government share of the Mundi Revenue, amounting in 1892-93 to 31,5 and in Madras the duty on Government salt, are now very properly classified as Excise duty instead of being included under the sale proceeds of Government salt.

30. Allowing for these changes the only points requiring notice are mentioned below. In *India* there was an improvement on the original estimate under sale of Government salt, of 12,0 due to increased demand for Sambhar salt under the through traffic system, and under Excise duty of 125,6 ascribable to larger sales of Sambhar as well as of the Punjab mines rock salt. In *Burma* the falling off in the receipts under Excise duty was due to the inability of the locally manufactured salt to compete with imported salt, the revenue from which was, however, adversely affected by larger importations of *ngapi* which led to the failure of the estimate. In *Bengal* the revenue from duty on imported salt is steadily progressing. The Budget counted on an increase of 11,0 over the Revised Estimate of the previous year, and the actuals exceeded the Budget by 14,7. The Revised Estimate was framed in view of the low realisations during the first 11 months, but the deficiency was more than counterbalanced by unusually heavy receipts in March. In *Madras* there was a slight fall in the total sales of Government salt, the demand for the salt of the Pandraka factory in the Hyderabad markets having been less than was anticipated. Leaving out of account the duty on Government salt transferred from the first head the receipts from excise duty showed an advance of 18,1 over the estimate, due to the high price of Government paper, which prevailed during the greater part of the year, having led to an increase in the cash

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

III.—Salt—continued.

sales and a diminution of sales under the credit system. This cause operated in a higher degree during 1891-92 in which the receipts were considerably higher. The increase under Miscellaneous arose from the higher rates of cess levied on Excise factories, so as to cover the large outstanding balances of the previous year and the expenditure on licensees' works incurred by Government during the year. In *Bombay* the Excise and Customs duty taken together show a falling off, the collections in 1891-92 having been exceptionally high.

IV.—Stamps.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab	Mad- ras.	Bom- bay.	TOTAL.
				Upper	Lower.							
Court-fee Stamps	Accounts . 1891-92 .	26,2	121,9	17,4	63,4	59,1	1,095,0	520,3	264,3	416,6	303,5	2,887,7
	Budget .	29,1	116,9	18,5	63,0	61,7	1,069,2	517,0	261,7	403,0	303,0	2,843,1
	Revised . 1892-93 .	29,7	118,6	19,6	77,4	58,9	1,119,0	538,4	262,4	451,0	329,4	3,004,4
	Accounts .	29,6	119,4	19,5	76,2	57,1	1,119,4	541,0	256,7	454,3	322,2	2,995,4
Commercial and other Stamps.	Accounts . 1891-92 .	21,4	46,7	6,6	42,9	22,7	406,2	170,8	138,3	250,2	191,5	1,297,3
	Budget .	23,4	57,6	6,6	41,0	22,9	408,0	169,3	139,0	248,5	190,0	1,306,3
	Revised . 1892-93 .	23,8	47,8	8,5	50,7	22,7	430,0	173,5	145,8	278,4	192,0	1,373,2
	Accounts .	22,6	49,1	8,8	48,4	24,1	431,5	172,3	149,3	271,5	196,6	1,374,2
Fines and Penalties and Miscellaneous.	Accounts . 1891-92 .	5	9	7	1,4	3	8,8	2,4	4,3	8,0	49,8	77,1
	Budget .	3	5	6	1,3	4	12,8	2,0	4,3	8,5	49,5	80,2
	Revised . 1892-93 .	3	5	9	1,9	4	6,0	2,1	4,3	10,6	53,6	80,6
	Accounts .	5	5	9	1,7	3	3,7	2,0	4,4	10,6	54,3	78,9
TOTAL	Accounts . 1891-92 .	48,1	169,5	132,4		82,1	1,510,0	693,5	406,9	674,8	544,8	4,262,1
	Budget .	52,8	175,0	131,0		85,0	1,490,0	688,3	405,0	660,0	542,5	4,239,6
	Revised . 1892-93 .	53,8	166,9	159,0		82,0	1,555,0	714,0	412,5	740,0	575,0	4,458,2
	Accounts .	52,7	169,0	155,5		81,5	1,554,6	715,3	410,4	736,4	573,1	4,446,5

31. The revenue under this head showed, as usual, more or less, improvement in almost all the provinces. The actuals of 1892-93 exceeded those of the preceding year by 186,4 and the estimate by 218,9. To these figures Court-fees contributed 107,7. and 152,3 and commercial stamps 76,9 and 67,9 respectively. The Court-fee Revenue is of a very elastic nature and in most of the provinces in which an improvement occurred sufficient allowance for this was not made in the estimates. In Madras, however, the establishment of additional Courts of Law contributed to the improvement in the receipts, while in Bombay the advance was largely due to a special receipt of 12,7 as probate duty on the estate of a Parsi millionaire. The decline in Assam of 4,6 was due to decrease in litigation caused by an unfavorable season and scarcity in Sylhet, which contributes the bulk of the revenue in this province. The increase under *Sale of commercial and other stamps* was pretty general, the largest improvements occurring in Bengal and Madras. In the Central Provinces the deterioration compared with the estimate is only nominal. The estimate provided 12,2 on account of revenue from the sale of Forest stamps, but receipts from these were credited in the accounts to IX.—Forest. Neglecting the effects of this change in classification there was an improvement on the Estimate.

V.—Excise.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
License and distil- lery fees and duties for the sale of liquors and drugs.	Accounts . 1891-92 .	91,1	229,9	38,1	249,1	97,2	945,0	465,7	169,6	1,171,0	905,3	4,362,0
	Budget .	90,6	229,0	38,7	249,2	94,3	931,0	464,1	178,8	1,197,9	890,0	4,363,6
	Revised . 1892-93 .	101,4	230,1	47,3	257,5	103,9	976,0	488,6	176,9	1,153,0	918,3	4,453,0
	Accounts .	102,1	229,0	47,9	264,1	100,0	997,5	487,1	173,0	1,167,0	910,2	4,477,9
Opium . . .	Accounts . 1891-92 .	1,4	46,0	9,9	127,5	163,0	167,5	57,7	13,5	39,0	111,5	737,0
	Budget .	2,4	44,0	10,3	117,3	160,6	163,0	60,0	10,9	34,0	115,4	718,5
	Revised . 1892-93 .	2,1	45,0	7,6	152,4	158,0	164,0	60,6	7,9	34,0	103,6	735,2
	Accounts .	2,2	44,5	8,0	154,6	158,7	160,9	62,1	9,0	40,3	107,5	747,8
Other Receipts	Accounts . 1891-92 .	1,1	1,5	1	1	1	9	9	8	4,0	8,7	18,2
	Budget .	5	2,0	2	1	1	1,0	9	2	7,5	7,8	20,3
	Revised . 1892-93 .	5	1,4	1	1	1	1,0	8	3	3,0	8,1	15,4
	Accounts .	6	2,1	1	...	...	1,1	7	3	3,9	8,0	16,8
TOTAL	Accounts . 1891-92 .	93,6	277,4	424,8		260,3	1,113,4	524,3	183,9	1,214,0	1,025,5	5,117,2
	Budget .	93,5	275,0	415,8		255,0	1,095,0	525,0	189,9	1,240,0	1,013,2	5,102,4
	Revised . 1892-93 .	104,0	276,5	465,0		262,0	1,141,0	550,0	185,1	1,190,0	1,030,0	5,203,6
	Accounts .	104,9	275,6	474,7		258,7	1,159,5	549,9	182,3	1,211,2	1,025,7	5,242,5

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

V.—Excise—continued.

32. Except a fall of 1,6 in Assam, 1,6 in the Punjab and 2,8 in Madras, due in all cases to temporary causes, the Excise revenue showed an advance in all the provinces, the total increase over the actuals of the preceding year having been 125,3. The estimate of the year was also exceeded by 140,1.

33. In *India* the improvement under license and distillery fees resulted partly from the growth of revenue in Baluchistan, and partly from the enhancement of the rate of still-head duty from Rs. 5 to Rs. 4 per gallon in Bangalore. In the *Central Provinces* the revenue was swelled in 1891-92 by advance collections in some of the districts. The estimate for *Lower Burma*, which was based on the actuals of the previous year, was cautiously framed, as it was expected that the introduction of restrictive measures then in contemplation would diminish the revenue. The prohibition of the sale of noxious preparations of opium and their consumption in the shops operated to diminish the revenue from opium license-fees by 6,5, which, however, was more than counterbalanced by an increase in the license-fees, for sale of foreign liquor and tari, distillery fees and duty on Madras liquor. In *Upper Burma* the increase under *License and Distillery fees and Duties* is attributed to larger sales from the Mandalay distilleries in consequence of the closing of the Rangoon distillery. The decline in receipts from excise opium was due to larger importations of foreign opium. In *Assam* the estimate anticipated a considerable falling off in the revenue from license and distillery fees consequent on the failure of the ganja crop in Rajshahi, whence Assam obtains its supply; the actuals however turned out better. *Bengal* as in the previous year showed the greatest increase: the actuals for 1891-92 were exceeded by 46,1 and the estimate by 64,5. The improvement was chiefly under License fees for sale of liquors and drugs other than opium and under still-head duty. In the *North-Western-Provinces and Oudh* the increase is almost entirely under still-head duty and is due to enhancement of rates and the introduction of differential rates of still-head duty in lieu of uniform rates. In the *Punjab*, the Budget counted on the normal improvement in the revenue derived from license and distillery fees, but owing to the extraordinary unhealthiness which prevailed during the latter half of 1892-93, only a portion of the improvement was realized. The variations under Opium arose chiefly from the inclusion in the actuals for 1891-92 and in the estimates, of the duty on Malwa opium imported into the Native States in the Punjab, the repayments to the Native States having been charged to Refunds, whereas in the accounts for 1892-93 the net revenue only has been credited. In *Madras* the decline in receipts from license and distillery fees was caused by a falling off in the realisations from excise duty on country spirits and rentals owing to an unfavorable season. The improvement under Opium has accrued from an increase in the transport duty on imported opium. The decline in Other Receipts was owing to the revenue from fines having been less than anticipated. In *Bombay* the estimate was cautiously framed in anticipation of bad harvests in some districts checking the consumption of liquor. The Revised was raised a little too high with reference to the comparatively large receipts during the earlier months, which however were not maintained throughout.

VI.—Provincial Rates.

		India.	Central Prov inces.	Burma, Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District and Local Rates and Cesses.	Accounts . 1891-92	1,8	...	99,8	54,8	...	451,2	217,6	453,2	266,8	1,545,2
	Budget .	1,4	...	93,3	54,7	...	451,4	218,9	490,6	268,0	1,570,3
	Revised .	1,4	...	100,0	55,7	...	451,7	219,6	498,9	264,0	1,591,3
	Accounts .	2,1	...	102,1	55,0	...	450,7	221,4	515,8	265,5	1,612,6
Village Service, Pat- wari and Chowki- dari Cesses.	Accounts . 1891-92	2,7	47,2	...	...	...	275,1	125,0	290,3	37,3	777,6
	Budget .	3,0	47,2	...	...	...	274,2	127,1	390,8	42,0	884,3
	Revised .	3,0	47,2	...	...	...	277,5	127,3	390,0	38,0	883,0
	Accounts .	3,2	45,7	...	...	...	276,3	128,7	390,7	36,4	881,0
Education Cess	Accounts . 1891-92	6	15,1	...	...	...	14,7	...	...	...	30,4
	Budget .	6	14,9	...	...	...	14,7	...	...	...	30,2
	Revised .	6	14,9	...	...	...	14,7	...	...	...	30,2
	Accounts .	6	15,1	...	...	...	14,7	...	...	...	30,4
Road Cess	Accounts . 1891-92	...	16,7	...	...	398,1	4,8	...	...	...	419,6
	Budget .	...	16,4	...	...	390,0	4,8	...	...	...	411,2
	Revised .	...	16,5	...	...	386,0	4,8	...	...	...	407,3
	Accounts .	...	16,7	...	...	409,5	4,8	...	...	...	431,0
Public Works Cess.	Accounts . 1891-92	...	...	...	...	408,0	...	...	5,8	...	413,8
	Budget .	...	...	...	...	398,0	...	...	5,9	...	403,9
	Revised .	...	...	...	...	413,0	...	...	6,1	...	419,1
	Accounts .	...	...	...	...	419,5	...	...	6,2	...	425,7
Famine Insurance, 'Canals, and Rail- ways.	Accounts . 1891-92	...	14,6	...	...	...	170,4	54,4	...	...	239,4
	Budget .	...	14,6	...	...	...	170,4	54,7	...	...	239,7
	Revised .	...	14,6	...	...	...	170,5	54,9	...	...	240,0
	Accounts .	...	14,8	...	...	...	170,0	55,3	...	...	240,1

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

VI.—Provincial Rates—continued.

		India.	Central Prov- inces.	Burma, Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Rate on Wards' Estates.	Accounts. 1891-92 .	...	2,6	...	...	8,0	...	2,0	...	...	12,6
	Budget .	...	2,8	...	...	6,7	...	1,8	...	...	11,3
	Revised .	...	3,1	...	...	8,0	...	2,7	...	...	13,8
	Accounts .	...	3,4	...	...	7,7	...	2,9	...	...	14,0
District Post Cess .	Accounts . 1891-92 .	...	3,8	...	...	35,5	3,7	...	...	...	44,0
	Budget .	...	3,7	...	...	37,0	3,7	...	...	...	44,4
	Revised .	...	3,7	...	...	33,0	3,7	...	...	...	40,4
	Accounts .	...	3,8	...	...	43,8	3,7	...	...	...	51,3
Original Rates in Oudh.	Accounts. 1891-92 .	...	...	...	...	...	18,4	...	...	...	18,4
	Budget .	...	...	...	...	...	18,4	...	...	...	18,4
	Revised .	...	...	...	...	...	18,5	...	...	...	18,5
	Accounts .	...	...	...	...	...	18,3	...	...	...	18,3
Other Miscellaneous Cesses.	Accounts. 1891-92 .	1,8	...	...	...	...	...	...	...	...	1,8
	Budget .	1,4	...	...	...	...	...	...	...	...	1,4
	Revised .	1,7	...	...	...	...	...	4	...	...	2,1
	Accounts .	1,5	...	...	...	...	...	6	...	...	2,1
TOTAL	Accounts. 1891-92 .	6,9	100,0	99,8	54,8	850,6	938,3	399,0	749,3	304,1	3,502,8
	Budget .	6,4	99,6	93,3	54,7	831,7	937,6	402,5	887,3	310,0	3,623,1
	Revised .	6,7	100,0	100,0	55,7	840,0	941,4	404,9	895,0	302,0	3,645,7
	Accounts .	7,4	99,5	102,1	55,0	880,5	938,5	408,9	912,7	301,9	3,706,5

34. The total receipts under this head show an improvement of 83,4 over the Budget, of which 48,8 occurred in Bengal, 25,4 in Madras, and 8,8 in Lower Burma. *Bombay* showed a falling-off of 8,1. In other provinces the actuals corresponded closely with the estimate. In *Bengal* the increase occurred chiefly under road-cess and public works cess in consequence of revaluations. In *Madras* the increase as compared with the Budget is accounted for by the normal growth of the revenue; the collections in 1891-92 were abnormally low owing to the scarcity which prevailed in several districts. In *Burma* the improvement under this head followed that in the land revenue collections. In *Bombay* the estimate anticipated an advance upon the good results of 1891-92, which was however not realised.

VII.—Customs.

			Burma, Lower.	Bengal.	Madras.	Bombay.	TOTAL.
Sea Customs	Import Duties	Accounts . 1891-92 .	95,2	280,9	121,5	298,9	796,5
		Budget .	105,8	276,3	123,7	306,0	811,8
		Revised .	100,0	305,0	121,0	303,6	829,6
		Accounts .	113,8	310,6	116,7	303,1	844,2
	Export Duties	Accounts . 1891-92 .	596,1	224,3	34,3	27,2	881,9
		Budget .	575,0	208,0	41,8	30,2	855,0
		Revised .	500,0	190,0	37,0	31,5	758,5
		Accounts .	483,6	189,7	36,9	33,1	743,3
Land Customs and Miscella- neous		Accounts . 1891-92 .	2,0	5,7	8,2	7,0	22,9
		Budget .	2,1	5,7	10,8	6,4	25,0
		Revised .	2,2	5,0	12,0	9,5	28,7
		Accounts .	2,5	5,1	12,8	9,6	30,1
TOTAL		Accounts . 1891-92 .	693,3	510,9	164,0	333,1	1,701,3
		Budget .	682,9	490,0	176,3	342,6	1,691,8
		Revised .	602,2	500,0	170,0	344,6	1,616,8
		Accounts .	600,0	505,4	166,4	345,8	1,617,6

35. There was a falling off of 74,2 as compared with the Budget, and of 83,7 as compared with the actuals of the previous year. The fall occurred entirely under Export duties, there being a considerable increase from Import duties. In *Burma* and *Bengal* the import duties yielded larger revenues than

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

VII.—Customs—continued.

anticipated, owing to an increase in the imports of kerosine-oil, liquor and wines. On the other hand, there was a falling off in the export duties in both the provinces on account of low prices in Europe, aggravated in the case of Burma by combination amongst merchants to keep local prices down, and in that of Bengal by the rice crop having been below the average. The decrease in *Madras* under the first head was due to a decline in the imports of kerosine-oil and Colombo arrack, and under the second to a fall in the exports of rice from Tanjore. There was an advance, however, upon the actuals of the previous year, chiefly in consequence of the collection of duty on the exports of rice to Goa on the termination of the Anglo-Portuguese Treaty. The improvement under the last minor head is attributed partly to the large quantities of rice which paid land customs for shipment at Karikal, which now offers greater facilities for exportation than British Indian Ports, and partly to the confiscation in *Madras* under the Merchandise Marks Act of piece-goods of the value of 1,2. In *Bombay*, in spite of smaller importations of liquor, and petroleum in Sind, owing, in the former case, to the growing popularity of country spirits from their cheapness, the importations of brandy and whiskey in the presidency proper were large enough to secure an improvement over the previous year. The improvement under export duties was obtained from larger exports of rice to Mauritius, Zanzibar, Mozambique, Aden, Muscat, and Ceylon, which were checked in 1891-92 by the high prices prevailing in *Bombay*. The increase under the last head was due chiefly to the duties collected in consequence of the termination of the Anglo-Portuguese Treaty.

VIII.—Assessed Taxes.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
217,6	India	213,5	219,1	215,8
44,4	Central Provinces	46,4	48,0	49,1
7,9	Burma { Upper	7,9	8,2	8,2
59,0	{ Lower	53,5	59,0	61,2
22,1	Assam	22,1	22,8	22,6
430,8	Bengal	430,0	431,0	422,8
221,9	N.-W. Provinces and Oudh	223,0	222,5	225,6
119,8	Punjab	120,0	122,5	121,8
173,6	Madras	172,5	175,0	185,3
355,7	Bombay	356,3	375,0	373,8
1,652,8	TOTAL	1,645,2	1,683,1	1,686,2

36. The receipts under this head showed an improvement over the Budget Estimate of 41,0; and over the accounts of 1891-92 of 33,4. The improvement was general and is attributed to more careful assessment. The chief items of increase are 7,7 in *Lower Burma*, 12,8 in *Madras*, and 17,5 in *Bombay*. The improvement in the last-mentioned Province occurred chiefly in the tax on surplus profits of Railways and on profits of Companies. In *Bengal* the receipts showed a progressive increase from 1888-89 to 1891-92, but fell off in 1892-93. This is attributed to the figures of 1891-92 having been inflated by arrear collections.

37. As usual the *India* figures include, in addition to the collections made in the districts directly administered by the Government of India, the recoveries in the Non-civil Departments from the salaries of Government officers. The details are given below :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
100,3	Civil Department, India	96,6	101,4	97,5
51,5	Military Department	51,5	51,2	51,0
49,6	Public Works Department	49,0	50,2	51,1
2,2	Marine Department	2,1	2,0	1,9
6,5	Post Office Department	6,6	6,6	6,6
7,6	Telegraph Department	7,7	7,7	7,7
217,6	TOTAL AS ABOVE	213,5	219,1	215,8

The variations do not call for any special remarks.

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

IX.—Forest Revenue.

			India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
					Upper.	Lower.							
I													
Timber and other produce removed by Government Agency.	Accounts	1891-92	39.3	7.6	9.4	189.6	1.4	4.2	75.3	67.2	38.8	160.1	592.9
	Budget		37.5	9.2	17.3	181.5	5.1	5.0	77.4	69.2	45.1	192.4	640.6
	Revised		50.1	10.1	6.7	235.3	2.8	3.1	76.4	52.1	43.1	169.7	649.4
	Accounts	1892-93	49.3	5.8	1.2	221.0	7	2.6	63.6	52.4	33.0	161.1	590.7
II													
Timber and other produce removed by consumers or purchasers.	Accounts	1891-92	9.1	123.6	117.1	61.6	26.2	69.5	91.3	29.6	124.3	155.7	808.0
	Budget		6.8	115.2	182.6	49.2	24.1	72.1	88.3	22.3	140.7	148.5	840.8
	Revised		8.3	115.2	194.7	83.6	26.0	67.7	95.1	24.7	128.6	153.6	897.5
	Accounts	1892-93	7.3	112.9	199.5	92.3	30.1	66.9	94.9	24.5	118.1	153.7	900.2
III													
Other Receipts	Accounts	1891-92	2.0	4.8	6.3	34.6	6.0	5.3	6.6	5.2	6.3	12.6	89.7
	Budget		1.7	3.1	5.1	31.3	5.6	5.2	6.3	3.5	4.2	10.8	76.8
	Revised		1.6	3.4	6.1	33.1	5.5	4.2	6.0	4.4	4.7	11.7	80.7
	Accounts	1892-93	1.7	4.4	7.0	45.0	7.5	5.0	6.7	4.4	6.6	12.1	100.4
TOTAL	Accounts	1891-92	50.4	136.0	418.6	33.6	79.0	173.2	102.0	169.4	328.4	1,490.6	
	Budget		46.0	127.5	467.0	34.8	83.2	172.0	95.0	190.0	351.7	1,567.2	
	Revised		60.0	128.7	559.5	34.3	75.0	177.5	81.2	176.4	335.0	1,627.6	
	Accounts	1892-93	58.3	123.1	566.0	38.3	74.5	165.2	81.3	157.7	326.9	1,591.3	

38. The accounts of 1892-93 showed an improvement in the Revenue under this head of 24.1 over the Budget Estimate, and of 100.7 over the accounts of 1891-92. The whole of this improvement is more than accounted for by larger receipts in Lower Burma, where there was an increase of 99.0 over the Budget Estimate, and of 147.4 over the accounts of 1891-92, due to larger sales of timber. In Bengal, Central Provinces, North-Western Provinces and Oudh, Punjab, Madras, and Bombay there was a considerable decline, the reasons for which are explained in detail below. The Revised Estimate of the year also proved too sanguine in Madras, North-Western Provinces and Oudh and Bombay.

39. Under *Timber and other produce removed by Government Agency* there was a total deficiency of 49.9 as compared with the Budget, but this deficiency was more than covered by an increase of 50.4 under *Timber, etc., removed by consumers and purchasers*. The two heads are to a certain extent complementary to each other, the operations of Government agencies contracting and expanding as private agencies are more or less active. Taking the two heads together the special features are noticed below. In India the improvement was mainly due to the sale in London at better prices of larger cargoes of timber from the Andamans, and an increase in the sales of Sandal wood at Coorg. In the Central Provinces the deficiency was due partly to the myabolams of the previous year's collection not having been sold in consequence of a great fall in prices. In Assam the small improvement was due to the demand for sleepers for the Bengal-Assam Railway. In Lower Burma the large improvement of 39.5 under Head I was due to larger sales in Pegu and a rise in prices in Tenasserim, and that of 43.1 under Head II, was due to a large outturn of teak extracted by Messrs. Macgregor and Co.; to fees for removing bamboos from unreserved forests, which were introduced after the preparation of the Budget; and to enhanced rates for the extraction of Thingum boat hulls. In Bengal the receipts under Head I fell off owing to the closing of the Darjeeling Fuel Depot and the Julpiguri and Buxa Timber Depôts, while the decrease under Head II was partly due to the check on consumption caused by the introduction of enhanced rates in the Sunderbuns Division. In the North-Western Provinces and Oudh the receipts were less owing to the Rajputana-Malwa Railway having taken over a smaller quantity of sleepers; to the price of sleepers sold to the North-Western Railway not having been credited in the accounts of the year; and to a smaller supply of fuel to the Commissariat Department. In the Punjab the receipts were less owing to general dullness of the market and to the delivery of less fuel than was expected to the North-Western Railway. In Madras the revenue was affected by the scarcity of the previous year, and by the unfavourable season in some districts. In Bombay the large increase anticipated was not realized and the actuals differed but slightly from those of the previous year.

40. Under *Other Receipts* there was an increase of 23.6, of which 13.7 occurred in Lower Burma, and was due to the brisk demand for foreign teak timber; to larger revenue from sawpit licenses; and to an increase in the number of cases compounded by Forest Officers.

Section A.—PRINCIPAL HEADS OF REVENUE—continued.
X.—Registration.

		India.	Central Prov- inces.	BURMA.		Assam.	Beng.	N.-W. P. and Oudh.	Punjab.	Madras	Bom- bay.	TOTAL.
				Upper.	Lower.							
Fees for registering Documents.	Accounts . 1891-92	1,7	6,7	6	3,8	4,4	127,7	26,3	19,7	102,3	51,8	345,0
	Budget .	1,7	6,5	6	3,0	4,5	130,5	27,0	19,4	107,8	51,0	351,6
	Revised .	2,0	6,9	6	5,0	4,5	135,3	26,8	24,4	113,0	54,1	372,6
	Accounts . 1892-93	2,0	6,8	6	5,1	4,3	137,9	27,1	24,2	111,3	55,1	374,4
Fees for copies of registered Documents.	Accounts . 1891-92	2	2,8	...	1	1	2,3	10,0	5,2	2,9	9	24,5
	Budget .	2	2,7	...	1	1	2,2	10,2	4,9	2,7	8	23,9
	Revised .	1	2,9	...	1	1	2,2	10,2	6,5	3,2	8	26,1
	Accounts . 1892-93	2	2,9	...	1	1	2,0	10,2	6,6	3,2	9	26,2
Other Receipts	Accounts . 1891-92	1	1,6	...	2	...	3,4	4,1	1,6	18,2	1,1	30,3
	Budget .	1	1,5	...	2	...	3,3	4,0	1,3	5,5	8	16,7
	Revised .	1	1,4	...	3	...	3,5	4,2	1,6	19,8	1,1	32,0
	Accounts . 1 92-93	1	1,5	...	3	...	3,5	4,0	1,6	17,4	1,1	29,5
TOTAL	Accounts . 1891-92	2,0	11,1	4,7		4,5	133,1	40,4	26,5	123,4	53,8	399,8
	Budget .	2,0	10,7	4,5		4,0	136,0	41,2	25,0	116,0	51,6	392,2
	Revised .	2,2	11,2	6,0		4,6	141,0	41,2	32,5	136,0	56,0	430,7
	Accounts . 1892-93	2,3	11,2	6,1		4,4	143,4	41,3	32,4	131,9	57,1	430,1

41. Excepting a slight decline in *Assam* due to scarcity in Sylhet, the receipts under this head show an advance in all the provinces on the actuals for the preceding year as well as upon the Budget Estimate of 1892-93. With the multiplication of sub-registry offices and the progress of the country in education and prosperity, the importance of registration is being more and more appreciated. In *Bombay* the number of registrations increased from 296,057 in 1891-92 to 314 691 in 1892-93. In the *Punjab* a great impetus was given to registration by a decision of the Chief Court giving priority to registered documents over unregistered documents, which has created an impression in the public mind that no deed affecting immovable property is safe unless registered. In *Madras* the striking increase noticeable under Other Receipts proceeded from the recovery of fees on the numerous searches instituted in registration offices in connection with the grant of advances under the Land Improvement Act. It was expected that the receipts from this special source, which merely result from a payment from one pocket into another (see paragraph 47), would fall off, and a low figure was consequently taken in the Budget; but they continued at a high level during the year; and in the Revised an excess over the previous year's figure was anticipated, which was not, however, realized owing to the restrictions imposed latterly by the Government on the grant of loans.

XI.—Tributes from Native States.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
TRIBUTES AND CONTRIBUTIONS OF Rs,5,000 AND OVER—				
India—				
16,5	Oodeypur	20,0	23,5	18,5
9,8	Jodhpur	9,8	9,8	9,8
40,0	Jeypur	40,0	40,0	40,0
18,5	Kotah	18,5	18,5	18,5
12,0	Boondee	12,0	12,0	12,0
8,0	Jhallawar	8,0	8,0	8,0
6,6	Rutlam	6,6	6,6	6,6
10,8	Nizam (Maharatta Chouth)	10,8	10,8	10,8
Punjab—				
10,0	Mundee	10,0	10,0	10,0
13,1	Kupurthalla	13,1	13,1	13,1
Madras—				
78,3	Travancore	78,3	78,3	78,3
245,0	Mysore	245,0	245,0	245,0
20,0	Cochin	20,0	20,0	20,0
Bombay—				
55,4	Kathiawar	55,3	56,9	56,4
18,7	Kutch	18,7	18,7	18,7
38,4	Baroda State	28,6	37,5	37,1

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*XI.—Tributes from Native States—*continued.*

1891-92. Accounts.								1892-93. Budget. Revised. Accounts.			
CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—											
India—											
18,2	Bhopal Levy (Bhopal)	.	.	.	.	.	.	.	18,2	18,2	18,2
19,2	Malwa Contingent (Dewas, Jowrah)	.	.	.	.	.	.	.	19,2	19,2	19,2
11,5	Erinpura Irregular Force	.	.	.	.	.	.	.	11,5	11,5	11,5
20,0	Deolee Irregular Force	.	.	.	.	.	.	.	20,0	20,0	20,0
3,4	Malwa Bheel Corps	.	.	.	.	.	.	.	3,4	3,4	3,4
Bombay—											
8,2	Southern Mahratta Horse	.	.	.	.	.	.	.	8,2	8,2	9,7
TRIBUTES AND CONTRIBUTIONS UNDER R5,000—											
21,1	India	.	.	.	.	.	.	.	20,9	20,9	22,0
22,6	Central Provinces	.	.	.	.	.	.	.	24,5	23,6	24,4
34,3	Burma, Upper	.	.	.	.	.	.	.	27,2	41,2	39,6
...	Assam	.	.	.	.	.	.	.	...	8,1	3,1
5,0	Punjab	.	.	.	.	.	.	.	4,7	4,6	4,5
1,6	Madras	.	.	.	.	.	.	.	1,6	1,6	1,6
5,5	Bombay	.	.	.	.	.	.	.	5,9	5,9	6,4
FEES ON SUCCESSION TO NATIVE STATES—											
3,4	India	.	.	.	.	.	.	.	6	8	8
5	Central Provinces	.	.	.	.	.	.	.	1,0	1,3	1,8
...	Punjab	.	.	.	.	.	.	.	...	9	9
4	Bombay	.	.	.	.	.	.	.	5	5	2
									<hr/>	<hr/>	<hr/>
219,0	TOTAL INDIA	.	.	.	.	.	.	.	219,5	223,2	219,3
23,1	„ Central Provinces	.	.	.	.	.	.	.	25,5	24,9	26,2
34,3	„ Burma	.	.	.	.	.	.	.	27,2	41,2	39,6
...	„ Assam	.	.	.	.	.	.	.	...	8,1	3,1
28,1	„ Punjab	.	.	.	.	.	.	.	27,8	28,6	28,5
344.9	„ Madras	.	.	.	.	.	.	.	344.9	344,9	344,9
126,6	„ Bombay	.	.	.	.	.	.	.	117,2	127,7	128,5
									<hr/>	<hr/>	<hr/>
776,0	GRAND TOTAL							.	762,1	798,6	790,1

42. The receipts under this head are for the most part fixed. The fluctuations that are observable arise either from the non-payment of dues, or from collections in advance or arrears. In the case of Oodeypur the Budget was fixed at the amount payable by the Durbar, but as the payment in the preceding year fell in arrear by 3,5, the Revised was raised by that amount. The actual payment however was short by 5,0. The excess in Kathiawar tribute was due to realisations of arrears. The fluctuations in the contribution from the Baroda State were caused (1) by the inclusion in the actuals for 1891-92 of an arrear realisation of 9; (2) by the deduction of 8,9 in the Budget in view of the claim of the Durbar for the maintenance of the contingent after its nominal disbandment, which was not however settled before the end of the year; (3) by non-payment of 4 within the year by some minor states in the Mahi Kanta Agency. As regards "Tributes and Contributions under 5,000," the variations in *Burma* were caused chiefly by larger collections from the Shan States. In *Assam* the tribute from the Manipur State of 5,0, provided in the Revised, was not paid till the next year.

Section A.—DIRECT DEMANDS ON THE REVENUE.

1891-92. Accounts.		Budget	1892-93. Revised.	Accounts.
9,547.2	EXPENDITURE	10,286.6	9,463.6	9,461.7

43. The expenditure in this section showed a saving of 824.9 on the Budget and of 85.5 compared with the actuals of 1891-92. Of the saving on the Budget 632.3 occurred under Opium, due to a very unfavourable crop in Bengal; 105.3 under Forest, due partly to the Estimate having been placed too high, and partly to a contraction of departmental operations in consequence of a slackness in the demand for timber, and 94.6 under Land Revenue, which occurred chiefly in Allowances to District and Village Officers. On the other hand there was an increase of 52.1 under Assignments and Compensations, which occurred in the adjustments of Alienated Land Revenue in Bombay, and was due to revision of settlements and extension of cultivation. The decrease compared with the actuals of the previous year is the net outcome of a decrease of 259.3 under Opium and of increases of 101.3 under Land Revenue, due partly to extended survey and settlement operations in Bengal and Upper Burma; and partly to a general rise in the charges of District Administration; of 35.9 under Assignments and Compensations, due principally to the cause which occasioned the difference between the Actuals and the Budget; of 21.3 under Forests, due to increased charges for establishment and of petty increases under most of the other heads.

I.—Refunds and Drawbacks.

			India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Land Revenue	Accounts	1891-92 .	7	7	2.7	2.1	3	8.6	5.9	0.5	18.1	15.9	64.5
	Budget		5	5	3.2	2.5	5	5.0	4.9	3.0	12.0	15.1	47.0
	Revised	1892-93 .	7	4	2.8	2.2	3	4.3	8.0	4.3	18.0	15.6	57.5
	Accounts		7	3	2.6	2.2	4	4.8	9.0	3.5	15.7	15.8	55.0
Salt	Accounts	1891-92 .	3.2	...	...	2.2	...	20.1	...	...	1.3	11.3	38.1
	Budget		3.0	...	...	2.5	...	22.5	...	...	9	10.8	36.7
	Revised	1892-93 .	2.3	...	...	1.8	...	18.0	...	...	1.0	10.8	33.9
	Accounts		2.2	...	...	1.8	...	15.5	...	...	1	10.4	30.0
Stamps	Accounts	1891-92 .	5	1.1	4	8	5	13.3	9.1	3.5	8.1	9.9	47.2
	Budget		4	1.3	5	1.0	5	12.9	9.4	3.5	8.0	9.4	46.9
	Revised	1892-93 .	5	1.6	4	1.0	4	13.5	8.5	4.2	8.4	9.8	48.3
	Accounts		5	1.5	4	1.2	4	14.6	8.9	4.3	9.3	12.6	53.7
Customs	Accounts	1891-92 .	...	...	...	12.1	...	23.4	...	...	3.6	7.9	47.0
	Budget		...	...	...	12.1	...	16.1	...	...	4.0	23.1	55.3
	Revised	1892-93 .	...	...	...	9.8	...	18.8	...	...	3.6	27.3	59.5
	Accounts		...	...	...	8.8	...	18.3	...	...	3.9	27.9	58.9
Assessed Taxes	Accounts	1891-92 .	9	2	...	1.7	1	4.4	2.1	1.4	1.5	2.4	14.7
	Budget		8	3	...	1.7	1	4.0	2.1	1.2	1.2	2.8	14.2
	Revised	1892-93 .	1.0	3	...	5	1	5.5	2.1	1.2	1.8	4.3	16.8
	Accounts		9	5	...	4	1	5.2	2.1	9	1.5	4.0	15.6
Other Revenue Re- funds.	Accounts	1891-92 .	1	4	3.4	2	3	2.2	3.4	3.5	5.6	23.8	42.9
	Budget		...	2	6	4	7	4.1	1.9	3.3	4.0	24.4	39.6
	Revised	1892-93 .	...	2	3	1.3	1.0	3.1	4.5	1.8	5.6	24.1	41.9
	Accounts		...	2	2	9	1.0	2.5	4.8	4.2	5.1	25.2	44.1
TOTAL	Accounts	1891-92 .	5.4	2.4	25.6		1.2	72.0	20.5	17.9	38.2	71.2	254.4
	Budget		4.7	2.3	24.3		1.8	64.6	18.3	11.0	30.1	85.6	242.7
	Revised	1892-93 .	4.5	2.5	20.1		1.8	63.2	24.0	11.5	38.4	91.9	257.0
	Accounts		4.3	2.5	18.5		1.9	60.9	24.8	12.9	35.6	95.9	257.3

44. The charges under this head, on account of their fluctuating character, do not admit of an accurate forecast, but a few of the principal variations are noticed below. In *Bombay*, where the largest divergence occurs, the excess over the estimate under Stamps was caused by the refund to the Bombay Port Trust of 3.1 in connection with the composition of stamp duty chargeable on their debentures. In the case of Customs the difference is explained by the fact that while the estimate provided for the payment of only 16.5 as the share of the Portuguese Indian Government of the common Customs receipts, the amount actually paid was 19.5. In 1891-92 there was no payment on this account. The

Section A—DIRECT DEMANDS ON THE REVENUE—continued.

1.—Refunds and Drawbacks—continued.

excess under Assessed Taxes was caused by a special refund of 1,5 of the tax recovered from the employés of the Great Indian Peninsula Railway residing in the Berars and the Nizam's dominions. The increase under Other Revenue Refunds arose from the payment of 8 on account of 1 anna cess to the Thakore Sahib of Limdi, in accordance with the decision of the Secretary of State. The difference in the results of the two years under Salt is due to a special payment of 1,1 in Goa in 1891-92, in connection with the disallowance of the purchase of the stock of Salt on the termination of the Anglo-Portuguese Treaty, which was referred to in the last Report. In the *North-Western Provinces and Oudh* the refunds of Land Revenue were inflated by special payments made in certain districts under orders of the Local Government; while the excess under the last head is due to larger refunds of Local and Patwari rates and of advance payments made for Excise settlements which were subsequently cancelled. The only other province in which there has been excess expenditure is *Madras*, where the excess is attributed to the variable character of the charges under this head, but the Budget appears to have been pitched too low. The differences in other provinces do not call for special notice.

2.—Assignments and Compensations.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
INDIA—				
Salt and other Compensations—				
96,1	Jodhpur State	96,1	96,1	96,1
68,8	Jeypur State	68,8	68,8	68,8
31,3	Gwalior	31,3	31,3	31,3
15,1	Bhurtpur	15,1	15,0	15,0
12,5	Ulwar	12,5	12,5	12,5
8,0	Bhawalpur	8,0	8,0	8,0
6,0	Dholepur	6,0	6,0	6,0
19,9	Meywar	20,4	20,4	13,0
6,2	Indore	6,2	6,2	6,2
23,2	Jodhpur and Jeypur States under the Sambhar Lake Treaty	21,0	19,6	19,2
26,0	Other Compensations	26,3	26,1	26,3
313,1		311,7	310,0	302,4
CENTRAL PROVINCES—				
6,2	Compensations	6,6	6,4	6,2
ASSAM—				
3,1	Compensations	3,7	3,7	3,1
BENGAL—				
2,0	Salt Compensations payable under convention with the French Government in lieu of salt formerly supplied to them	2,0	2,0	2,0
5,0	Bhooteas for the resumption of the Dears, Assam	5,0	5,0	5,0
23,7	Other Compensations, etc.	21,5	23,5	23,9
30,7		28,5	30,5	30,9
N.-W. PROVINCES AND OUDH—				
37,1	Compensations, etc.	29,9	33,5	38,0
PUNJAB—				
15,7	Compensations, etc.	14,6	14,8	15,2
MADRAS—				
43,9	Salt Compensations to French Government, etc.	44,0	44,0	44,8
15,0	Compensation to Travancore and Cochin on account of Customs Revenue	15,0	14,9	14,9
24,0	Compensations in lieu of Resumed Lands	23,8	23,8	22,3
32,4	Allowances to Inamdars and other Grantees	28,5	28,5	28,2
6,6	Other Compensations	6,2	6,3	6,2
121,9		117,5	117,5	116,4
BOMBAY—				
92,2	Pensions in lieu of Resumed Lands	92,6	93,4	153,1
791,0	Inamdars and other Grantees	798,3	800,3	799,9
40,0	Goa Subsidy . . . . .	..	..	..
19,3	Goa Salt Pan and Customs Tariff Compensation	42,7	30,0	27,2
62,6	Excise and other Compensations	69,6	77,4	75,4
1,004,7		1,003,2	1,001,1	1,055,6
1,531,9	TOTAL	1,515,7	1,517,5	1,567,8

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.**3.—Land Revenue—continued.**

46. The expenditure was less than the Budget Estimate by 94,6, but more than in 1891-92 by 101,3. The saving, as compared with the Budget, occurred chiefly in *Allowances to District and Village Officers* in Madras and Bombay, in which there was an over-estimate, and in *Settlement charges* in the Punjab. The increase over 1891-92 was due to a general rise in the *Charges of District Administration*, which account for 35,6 or rather more than a third of the total increase; to *Survey and Settlement* expenditure on an enlarged scale, in Upper Burma (20,6) and Bengal (44,7); and to additional expenditure on *Land Records and Agriculture* (8,9) especially in Bombay and Burma.

47. Under *Charges of District Administration* the actuals agreed almost exactly with the Budget: excesses of 28,1 in Madras, and 3,4 in Bengal being counterbalanced by savings of 7,3 and 4,9 in Central Provinces and Assam, where sufficient allowance was not made in the Budget for savings in the salaries of officers and Establishment, of 7,5 in the North-Western Provinces and Oudh, which occurred chiefly in the charges for the Kanungo Establishment, and of 12,1 in Bombay, where it was due chiefly to the lapsing of a provision of 2,4 for the formation of a new Collectorate in Sind, to the transfer of 5,2 on account of local purchases of stationery to "30—Stationery and Printing," and to the new agricultural staff required for the Southern and Central Divisions not having been entertained from the commencement of the year. The excess in Madras was due to too large a credit having been taken in the Budget for savings on account of the absence of officers on leave out of India, to an unusually large number of officers having taken privilege leave during the year, to the large amount of fees paid for searches in Registration offices in connection with the extraordinary advances made under the Land Improvement and Agriculturists' Loans Acts (counterbalanced by a corresponding increase of Revenue under Registration—see paragraph 41) to the remuneration paid to copyists on account of the introduction from the beginning of the year of copy stamped papers in Revenue offices, and to a large increase in the Postage charges.

48. Under *Survey and Settlement* there was an excess of 14,1 in Bengal, chiefly in Professional Survey charges connected with the Settlement operations in Orissa and Chittagong and of 3,8 in Bombay, due to the charge for the re-survey of the River Indus, sanctioned by the Government of India in the course of the year and to the contributions from Talukdaree estates, which are adjusted by deduction from expenditure, not having been paid during the year. This excess was met by a re-appropriation from the savings under Land Records and Agriculture. But there were savings of 9,8 in North-Western Provinces and Oudh and 3,9 in Madras, in both of which provinces the Budget had been framed too high; of 11,8 in the Punjab, and of 2,0 in India, due to the early completion of the Hissar, Ferozepore and Gurdaspur and of the Coorg settlements respectively; and of 3,5 in Assam, due chiefly to a provision of 2,3 for Ilam settlements in Sylhet not having been utilised owing to the postponement of the Survey operations.

49. As compared with 1891-92, there was an increase 56,5, owing chiefly to extended operations in Bengal and Upper Burma.

50. Under *Land Records and Agriculture* the increase as compared with 1891-92, is due to the appointment of a Superintendent of Land Records in Assam, and of a Deputy Director for the Land Records Branch in Madras, and to charges for additional agricultural inspectors in Bombay. The decrease as compared with the Budget occurred chiefly in Bombay and Madras, due in the former to the provision for additional agricultural establishments, etc., not having been fully utilised, and to a provision of 3,2 for Office accommodation having been transferred to the Public Works Department, and in the latter to the appointment of an Agricultural expert, for which provision was made in the Budget, not having been sanctioned.

51. Under *Management of Government Estates*, there was a decrease of 1,8 as compared with the Budget, of which 1,6 occurred in Bengal in consequence of the provision for miscellaneous improvements not having been fully utilized. In the North-Western Provinces and Oudh there was a special payment of 5,0 in 1891-92 to Messrs. Begg, Dunlop & Co. as compensation for the surrender of their lease of the Ghazipur Farm to Government.

52. Under *Commission on Collections* there was an excess of 3,6, in Upper Burma due to larger collections of Thathameda, and a saving of 5,4 in Lower Burma, owing to the commission earned not having been fully paid in the year and of 2,2 in Assam, where these charges have been steadily declining since 1885-86, owing to Tehsildar Agency supplanting collection by Mouzadars. In India the increase, as compared with 1891-92, was due to the charges in Baluchistan being for the first time shown here instead of being deducted from receipts.

53. Under *Allowances to District and Village Officers* there was a saving of 67,2, as compared with the Budget, of which 42,5 occurred in Madras owing to the non-introduction, to the extent expected, of the scheme for the revision of Village Establishments; 11,2 occurred in Bombay in Village Establishments in the Sind districts; and 9,8 occurred in North-Western Provinces and Oudh owing, chiefly, to the transfer of the charges for allowances to the Rani of Chilari, to the Maharaja of Benares, to Raja Sambhu Narayan Singh of Ghazipur, and to the Raja of Bariapur from this head to "2.—Assignments and Compensations," and also of the charges on account of the Superintendent of the Maharaja of Benares' family Domains, to the minor head *Charges of District Administration*. The increase in Bombay as compared with 1891-92 was due to arrear payments in the Dharwar District.

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

4.—Opium.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
Bengal—				
48,1	Behar Agency, Establishment and Contingencies .	50,5	47,3	46,8
806,4	" Cultivation and Manufacturing charges	1,003,1	669,0	683,4
72,0	Benares Agency, Establishment and Contingencies .	73,4	68,1	71,1
928,0	" Cultivation and Manufacturing charges	1,099,6	803,1	793,8
2,4	Other Charges	3,4	2,5	2,5
1,2	India	1,3	1,3	1,2
2,7	Bombay	2,6	2,6	2,6
<u>1,860,8</u>	TOTAL .	<u>2,233,9</u>	<u>1,593,9</u>	<u>1,601,4</u>
7	England	6	7	7
3	Exchange	3	4	4
<u>1,861,8</u>	GRAND TOTAL .	<u>2,234,8</u>	<u>1,595,0</u>	<u>1,602,5</u>

54. The chief difference under this head occurs in *Bengal* under Cultivation and Manufacturing charges in both the agencies, which taken together show a saving of 625,5. The estimate was based on the assumption that an average crop would be obtained, but the outturn was on a much smaller scale. Smaller expenditure on account of commission to Amlahs in both the agencies added to smaller expenditure on Petty Construction and Repairs in Behar, and on Rewards and Purchase of Tents in the Benares agency produced the savings under *Establishment and Contingencies* in spite of larger expenditure under *Tour Charges* in the latter agency.

55. The details of the *Cultivation and Manufacturing charges* are given below. The charges, being dependent on the produce of opium, are liable to heavy fluctuations from year to year:—

		Advances to Cultivators.	Final Pay- ments on delivery of the Crude drug.	Manufacturing charges.	Miscellaneous.	TOTAL.
1891-92.						
Behar	. . . . .	276,7	476,7	4,2	48,8	806,4
Benares	. . . . .	209,5	666,7	9,3	42,5	928,0
	TOTAL .	<u>486,2</u>	<u>1,143,4</u>	<u>13,5</u>	<u>91,3</u>	<u>1,734,4</u>
1892-93.						
Behar	. . . . .	282,7	355,1	7,3	38,3	683,4
Benares	. . . . .	193,5	557,3	8,1	34,9	793,8
	TOTAL .	<u>476,2</u>	<u>912,4</u>	<u>15,4</u>	<u>73,2</u>	<u>1,477,2</u>

5.—Salt.

			India.	BURMA.		Bengal.	Madras.	Bombay.	TOTAL.
				Upper.	Lower.				
Salaries, Establish- ment and Con- tingencies.	{	Accounts . 1891-92 .	87,3	1	1,0	5,1	158,8	108,6	360,9
		Budget .	87,9	1	1,0	5,2	161,1	119,7	375,0
		Revised .	84,2	1	6	12,5	161,5	116,0	374,9
		Accounts .	86,7	1	6	12,4	161,1	114,3	375,2
Manufacture and Excavation.	{	Accounts . 1891-92 .	28,4	...	...	...	...	...	28,4
		Budget .	32,8	...	...	...	...	...	32,8
		Revised .	18,3	...	...	...	...	...	18,3
		Accounts .	13,6	...	...	...	...	...	13,6
Purchase and Freight.	{	Accounts . 1891-92 .	...	...	...	...	31,9	36,7	68,6
		Budget .	...	...	...	...	53,6	35,8	89,4
		Revised .	...	...	...	...	31,0	40,0	71,0
		Accounts .	...	...	...	...	30,7	38,1	68,8
Total India .	{	Accounts . 1891-92 .	115,7	1,1	5,1	190,7	145,3	457,9	
		Budget .	120,7	1,1	5,2	214,7	155,5	497,2	
		Revised .	102,5	7	12,5	192,5	156,0	464,2	
		Accounts .	100,3	7	12,4	191,8	152,4	457,6	

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

5.—Salt—continued.

			Ster- ling.	Ex- change.	TOTAL.				
England	{	Accounts . 1891-92 .	8	3	1,1	Grand To- tal, includ- ing Eng- land.	{	Accounts . 1891-92 .	459,0
		Budget .	2	1	3			Budget .	497,5
		Revised .	7	4	1,1			Revised .	465,3
		Accounts .	7	4	1,1			Accounts .	458,7

56. The total expenditure under this head fell short of the Estimate by 38,8. With the single exception of Bengal, in which the Estimate was exceeded by 7,2, there were savings in all the provinces. In *India* the saving was chiefly due, under the first head, to the full sanctioned scale of Preventive Establishment, especially in Sambhar, not having been entertained, and to smaller travelling allowance charges, partly counterbalanced by increases in through traffic charges and in payments of compensation for land taken up for manufacturing purposes. The provision made in the Revised Estimate for petty construction and repairs proved too low, chiefly in the Kohat and Punjab mines, where a new weigh-bridge was built, and the rolling-stock and permanent-way of the mine tramway were extensively renewed. The large saving in the manufacturing charges is attributed to a bad season having materially affected the manufacture of Sambhar and Pachbadra salt. In *Burma* the saving was due to smaller charges for commission, owing to the falling off in excise duty. In *Bengal* the excess is traceable to a special payment of 7,5 sanctioned as an honorarium to Mr Kilby for patent scales after the estimate was framed. In *Madras* the expansion of departmental operations accounts for the increase over the previous year under the first head. Smaller outturn in some of the Government factories, and the failure to open some new factories and extensions, provided for in the Budget, led to the large savings in salt purchase and freight charges. In *Bombay* the saving under the first head resulted from the transfer of the charges for local purchases of stationery to "Stationery and printing," from excess provision in the Budget for the new Preventive Establishments, entertained on the termination of the Anglo-Portuguese Treaty, and from changes in the holders of the appointment of the Collector of Salt Revenue, partially counterbalanced by payments to officers of other provinces and the cost of the Goa Mixed Commission both of which, together with the charges for the new Preventive Establishments, contributed to raise the actuals of the year over those of the preceding year. Larger production of Baragora salt, with a view to bring up the stock to two years' demand, led to excess expenditure under *Purchase and freight*.

6.—Stamps.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bom- bay.	TOTAL.
				Upper.	Lower.							
Superintendence Es- tablishment and Contingencies.	Accounts . 1891-92	...	...	...	...	3	7,0	1,1	...	2,1	5,3	15,8
	Budget .	...	...	...	...	...	7,1	...	...	2,2	4,1	13,4
	Revised .	...	...	...	...	...	7,0	...	...	2,2	4,1	13,3
	Accounts .	...	...	...	...	...	7,1	...	...	2,3	4,0	13,4
Charges on Sale of Stamps, including discount.	Accounts . 1891-92	1,4	1,8	5	2,1	1,6	22,4	6,4	11,5	15,0	11,0	73,7
	Budget .	1,0	1,9	5	2,2	1,6	22,6	6,4	11,2	14,6	10,9	73,5
	Revised .	1,5	2,0	6	2,4	1,6	23,0	6,4	12,0	16,1	11,3	76,9
	Accounts .	1,5	2,0	6	2,3	1,6	23,5	6,4	11,9	16,6	11,4	77,8
Stamps supplied from Central Stores.	Accounts . 1891-92	-37,0	2,2	2	8	1,2	15,8	7,6	3,4	...	5,8	...
	Budget .	-60,1	2,8	3	8	2,2	27,1	8,6	7,7	8,4	8,2	...
	Revised .	-66,9	3,3	3	1,0	1,9	28,2	7,0	8,4	8,4	8,4	...
	Accounts .	-72,5	4,1	2	8	2,0	29,0	7,4	7,7	12,9	8,4	...
TOTAL	Accounts . 1891-92	-35,0	4,0	3,6		3,1	45,2	15,1	14,9	17,1	22,1	80,5
	Budget .	-64,5	4,7	3,8		3,8	56,8	15,0	18,9	25,2	23,2	80,9
	Revised .	-65,4	5,3	4,3		3,5	58,2	13,4	20,4	26,7	23,8	90,2
	Accounts .	-71,0	6,1	3,0		3,6	59,6	13,8	19,6	31,8	23,8	91,2

		Ster- ling.	Ex- change.	Total.								
England	Accounts . 1891-92	34,1	14,8	48,9	Total, including England.	Accounts . 1891-92	138,4					
	Budget .	31,0	18,0	54,0				Budget .	1892-93	140,9		
	Revised .	32,0	19,2	51,2							Revised .	141,4
	Accounts .	31,3	18,8	50,1									Accounts .	141,3

57. The Indian expenditure exceeded the Budget Estimate by 4,3, and the accounts of 1891-92 by 1,7. Under *Superintendence, Establishment, and Contingencies*, the decrease, as compared with

Section A - DIRECT DEMANDS ON THE REVENUE

6.—Stamps—continued.

1891-92, is nominal, being due to the transfer of the charges for the Inspector General of Stamps to "18—General Administration" in North-Western-Provinces and Oudh and Bombay.

58. The increase of 4.3 in the *Charges on sale of Stamps*, in Bengal, Punjab, Madras, and Bombay, was due to the discount on larger sales.

59. The increase in the amount of recoveries from other Governments on account of the cost of *Stamps supplied from Central Stores* was due partly to the recovery having been made from Madras for the first time in 1892-93, and partly to the transfer to this head from "30—Stationery and Printing," of the cost of plain paper used with Court-fee stamps.

60. In *England* there was a saving in the sterling expenditure of 4.7, due to smaller demands for stamps.

7.—Excise.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
CHARGES OF COLLECTION—				
1.8	India	1.8	4.0	3.9
5.3	Central Provinces	4.5	4.3	4.2
1.6	Burma { Upper	2.7	2.3	2.3
3.5		3.4	3.8	3.8
8	Assam	9	1.3	1.3
66.6	Bengal	68.2	67.0	65.6
14.2	N.-W. Provinces and Oudh	14.8	15.5	15.8
5.1	Punjab	5.5	5.3	5.1
56.1	Madras	67.1	57.0	57.4
35.0	Bombay	37.2	33.6	33.6
190.0	TOTAL	206.1	194.1	193.0
1	England . . . . .	...	...	...
...	Exchange . . . . .	...	...	...
190.1	TOTAL	206.1	194.1	193.0

61. The actual expenditure was less than the Budget Estimate by 13.1 and more than in 1891-92 by 2.9. The saving on the Budget occurred chiefly in *Madras*, where one-fourth of the charges of the combined department of Salt and Excise, less the charges for Orissa Salt and those for Licensees' works, is debited to this head.

62. In *India* there was an increase of 2.1 owing to the entertainment of an additional establishment in Bangalore. In *Lower Burma* the increase was due to the sanction of two additional excise officers for Sandoway. In *Bengal* the saving of 2.6 was partly due to smaller outlay on the construction and repair of distillery buildings and on rewards. In the *North-Western Provinces and Oudh* there was an excess of 1.0 due to the transfer of the charges for glass hydrometers from "18—General Administration" and to higher expenditure on account of discount on sale of opium and on rewards. In *Bombay* there was a saving of 3.6, chiefly in establishment charges, in consequence of temporary vacancies.

8.—Provincial Rates.

1891-92. Accounts		Budget.	1892-93 Revised.	Accounts.
ESTABLISHMENT AND OTHER CHARGES—				
6.3	Burma, Lower	5.0	5.8	4.7
3	Assam	3	3	2
45.8	Bengal	47.2	46.0	44.3
7	N.-W. Provinces and Oudh	7	7	6
6	Punjab	1.0	5	5
5.0	Bombay	5.3	5.0	5.3
58.7	TOTAL	59.5	58.3	55.6

63. The charges were lower than the Budget Estimate by 3.9 and than the actuals of 1891-92 by 3.1. The saving occurred chiefly in *Bengal* owing to the gradual termination of re-valuation work. In the *Punjab* the Budget for Patwaris' share of mutation fees was too high.

Section A.—DIRECT DEMANDS ON THE REVENUE.

9.—Customs.

		Burma, Lower.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras, Bombay.	Accounts . 1891-92 . .	10,4	48,6	6,3	31,9	97,2
	Budget . .	12,1 ⁰	51,7	5,9	32,2	101,9
	Revised . 1892-93 . .	11,0	49,0	6,5	33,1	99,6
	Accounts . .	11,2	50,4	6,3	33,5	101,4
Charges at other Ports.	Accounts . 1891-92 . .	6,0	3,3	9,5	20,4	39,2
	Budget . .	5,9	4,1	10,4	19,9	40,3
	Revised . 1892-93 . .	6,0	4,0	10,7	19,5	40,2
	Accounts . .	6,0	3,6	10,4	19,2	39,2
TOTAL	Accounts . 1891-92 . .	16,4	51,9	15,8	52,3	136,4
	Budget . .	18,0	55,8	16,3	52,1	142,2
	Revised . 1892-93 . .	17,0	53,0	17,2	52,6	139,8
	Accounts . .	17,2	54,0	16,7	52,7	140,6

		Ster-ling	Ex-change.	TOTAL			
England . .	Accounts . 1891-92 . .	...	...	..	Total, including England.	Accounts . 1891-92	136,4
	Budget . .	1	...	1		Budget . .	142,3
	Revised . 1892-93 . .	1	...	1		Revised . 1892-93	139,9
	Accounts . .	...	...	...		Accounts . .	140,6

64. The charges were less than the Budget Estimate by 1,7, and more than the accounts of 1891-92 by 4,2. The saving on the Budget was due chiefly to the absence on leave of the permanent incumbents of the appointments of Collector of Customs, Calcutta, and Collector of Customs, Rangoon, their places being occupied by lower paid officers. The increase over 1891-92 was due to the construction of a steam launch for the Calcutta Customs House to replace the *Viper* and to the entertainment of an additional preventive establishment for the Presidency Division, Bombay, for which no provision was made in the Budget.

10.—Assessed Taxes.

1891-92		1892-93		
Accounts.		Budget.	Revised.	Accounts.
1	India	4	1	1
1	Central Provinces	1	1	1
1,6	Burma, Lower	2,2	1,9	1,7
1	Assam	2	1	1
18,0	Bengal	19,0	18,4	18,4
1,8	N.-W. Provinces and Oudh	1,8	1,8	1,9
1,1	Punjab	1,3	1,1	1,1
1,6	Madras	1,7	1,7	1,7
5,2	Bombay	5,1	5,2	5,1
29,6	TOTAL	31,8	30,4	30,2

65. There was a saving of 1,6 on the Budget, due to the special establishment sanctioned for Ajmere not having been entertained in consequence of the prevalence of scarcity, which it was thought would render Income-tax operations unsuccessful; to the payment of a smaller sum as commission in Lower Burma; and to the provision in the Budget for a whole-time Collector of Income-tax for Calcutta not having been utilised.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

II.—Forest Expenditure.

			India.	Central Prov- inces.	BURMA.		Assam	Bengal.	N.-W. P. and Oudh.	Punjab	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
General Direction	{	Accounts . 1891-92	5.4	...	...	...	...	...	...	...	...	...	5.4
		Budget .	6.6	...	...	...	...	...	...	...	...	...	6.6
		Revised .	7.5	...	...	...	...	...	...	...	...	...	7.5
		Accounts .	7.8	...	...	...	...	...	...	...	...	...	7.8
Conservancy and Works—													
Timber and other produce removed from the Forests by Government agency.	{	Accounts . 1891-92	15.6	3.8	3	69.6	8	2.5	33.7	22.2	16.4	75.8	240.7
		Budget .	17.5	4.1	5.2	64.2	2.2	4.1	39.0	24.9	20.4	89.8	271.4
		Revised .	17.5	2.7	6	65.5	9	1.3	29.3	20.9	17.5	68.6	224.8
		Accounts .	16.5	2.5	6	67.4	7	1.0	27.7	21.6	15.2	65.2	218.4
Timber and other produce removed from the Forests by consumers or purchasers.	{	Accounts . 1891-92	2	12.4	6	1.3	1.5	4.9	4.1	2	7.6	4.2	37.0
		Budget .	...	13.7	1.5	1.1	7	4.8	4.1	2	7.3	4.5	37.9
		Revised .	...	12.4	8	1.4	1.7	4.8	3.9	2	7.6	4.2	37.0
		Accounts .	...	14.1	7	1.7	1.4	4.7	3.8	2	7.3	4.0	37.9
Other Charges	{	Accounts . 1891-92	8.6	21.5	7.6	28.2	10.8	10.7	25.0	13.6	48.0	28.3	202.3
		Budget .	9.6	21.3	11.6	33.6	10.7	12.2	25.3	14.0	52.1	38.1	227.5
		Revised .	11.7	23.5	10.7	34.6	10.9	11.6	28.3	15.9	44.2	34.3	225.7
		Accounts .	13.1	22.9	11.8	31.7	9.6	7.6	26.1	14.0	44.6	31.8	213.2
Establishment	{	Accounts . 1891-92	14.0	42.6	25.8	33.4	13.6	24.0	32.4	27.9	59.3	84.4	357.4
		Budget .	15.2	51.5	30.7	37.5	19.0	27.0	36.3	31.9	81.0	91.5	424.6
		Revised .	15.7	48.7	32.4	35.8	15.0	26.8	35.9	30.0	69.7	87.9	397.9
		Accounts .	15.2	45.6	31.0	35.4	14.7	24.9	34.6	29.7	65.2	88.8	385.1
TOTAL	{	Accounts . 1891-92	43.8	80.3	166.8		26.7	42.1	95.2	63.9	131.3	192.7	842.8
		Budget .	47.9	93.6	185.4		32.6	48.1	104.7	71.0	160.8	223.9	968.0
		Revised .	52.4	87.3	181.8		28.5	44.5	97.4	67.0	139.0	195.0	862.9
		Accounts .	52.6	85.1	180.3		26.4	38.2	92.2	65.5	132.3	189.8	862.4
			Ster- ling.	Ex- change.	TOTAL.								
England	{	Accounts . 1891-92	7	4	1.1	Total, including England.	{	Accounts . 1891-92					843.9
		Budget .	1.7	8	2.5			Budget .					970.5
		Revised .	1.7	1.0	2.7			Revised .					895.6
		Accounts .	1.8	1.0	2.8			Accounts .					865.2

66. The Indian expenditure was smaller than the Budget Estimate by 105.6, but larger than the Actuals of 1891-92 by 19.6. About half (53.0) of the saving on the Budget, occurred in the charges for removal of timber and other produce by *Government Agencies*, and was due to a general contraction of departmental operations. There was also a saving of 39.5 in *Establishment* charges, which was spread over almost all the Provinces, but occurred chiefly in Madras (15.8) and the Central Provinces (8.9). There was, however, no real contraction of expenditure under this head, for the actuals of 1892-93 generally exceeded those of 1891-92. The Budget Estimates for *Establishments* were evidently pitched much too high.

67. The apparent increase under *General Direction* charges, as compared with the accounts of 1891-92, is due to the payment of arrear salary charges on account of that year in 1892-93.

68. Except in Lower Burma the charges for removal of timber and other produce by *Government Agency* were reduced everywhere in consequence of there being larger stocks, and the demand being slack. The expenditure was smaller than in 1891-92 by 22.3.

69. The charges connected with the removal of Forest produce by *Purchasers and Consumers* agree in the aggregate with the Budget.

70. Under *Other Charges*, there was a saving of 14.3 on the whole as compared with the Budget. The saving occurred chiefly in Madras and Bombay, owing to smaller expenditure on demarcation works. In India there was an increase of 4.5, due chiefly to the purchase of two miles of tramway and to increased expenditure on buildings and plantations in the Andamans, and to the transfer from the Military Department to the Forest Department of the administration of the Shwebo Plantation in Beluchistan (see para. 347). In Upper Burma the Budget was very slightly exceeded, but there was an increase of 4.2 over the accounts of 1891-92, which was due chiefly to the purchase of a steam launch and six elephants. The saving on the Budget in Assam was due to the allotments for the Goalpara Forest Survey, and for the

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

II.—Forest Expenditure—continued.

purchase of an elephant not having been utilised. In Bengal there was a special item of 2,5 in 1891-92, being part of the cost of construction of the steamer *Swan*. The saving on the Budget occurred chiefly in the grants for the construction of patrol boats, roads, and buildings, for the purchase of stores, and for Surveys and fire protection.

71. The charge for *Establishments* was less than the Budget by 39,5, but more than the Actuals of 1891-92 by 27,7. The saving, as compared with the Budget, occurred chiefly in Madras and the Central Provinces, owing, in the first case, to additional establishment which had been provided for not being sanctioned by the Government of India, and in the second case to an over-estimate in the Budget, sufficient allowance not having been made for probable savings. The increase over the accounts of 1891-92 was distributed over all the provinces.

12.—Registration.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
Superintendence	Accounts 1891-92	...	1,2	...	...	3	6,2	1,4	...	3,1	3,7	15,9
	Budget	...	8	...	...	...	6,0	1	...	3,4	8	11,1
	Revised	...	8	...	...	...	6,0	1	...	3,4	8	11,1
	Accounts 1892-93	...	7	...	...	...	5,9	1	...	3,4	8	10,9
District Charges	Accounts 1891-92	6	3,1	3	1,8	2,4	62,1	19,3	8,1	67,9	26,4	192,0
	Budget	9	3,4	3	2,1	2,7	63,9	19,6	8,0	75,2	26,6	202,7
	Revised	7	3,4	4	2,4	2,5	65,5	19,9	8,8	70,2	27,2	201,0
	Accounts 1892-93	7	3,3	4	2,2	2,4	66,7	20,0	9,0	70,5	27,0	202,2
TOTAL.	Accounts 1891-92	6	4,3	2,1		2,7	68,3	20,7	8,1	71,0	30,1	207,9
	Budget	9	4,2	2,4		2,7	69,9	19,7	8,0	78,6	27,4	213,3
	Revised	7	4,2	2,8		2,5	71,5	20,0	8,8	73,6	28,0	212,1
	Accounts 1892-93	7	4,0	2,6		2,4	72,6	20,1	9,0	73,9	27,8	213,1

72. The charges were less than the Budget by 7 and more than the Actuals of 1891-92 by 5,2. There was a decrease of 5,0 as compared with the Accounts of 1891-92 under *Superintendence*, which was nominal, being due to the transfer of the charges on account of the Inspector-General of Registration and his office establishment in the Central Provinces, Assam, North-Western Provinces and Oudh, and Bombay from this head to "18—General Administration." The increase of 10,2, as compared with 1891-92 in *District Charges*, which is distributed over all the provinces except Assam, is due to larger payments of commission to Registrars and Sub-Registrars, following increased receipts. The saving on the Budget in Madras was due to the special provision of 5,0 for the regrading of Registrars and Sub-Registrars and for revision of Establishment not having been utilised.

Section B.—INTEREST.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
879.5	RECEIPTS	911.0	868.6	869.7

73. Compared with the previous year there was a falling off of 9.8, being the net result of a decrease in England and Exchange of 44.6, and an increase in India of 34.8. The decrease in England was due to the large receipts in the earlier year from the investment of the cash balances, while there were no such receipts in 1892-93. The increase in India was due to the increase in the currency investment and to the grant of additional loans to the Calcutta Port Trust and other Public Corporations, counterbalanced by a decrease in the receipts from Guaranteed Railway Companies on account of interest on overdrawn capital. The decrease in these receipts and in the interest on loans to Municipal, etc., Corporations especially in the North-Western Provinces, also accounts for the falling off in the actuals as compared with the Budget.

XII.—Interest.

		India.	Central Prov- inces.	BURMA.		Assam	Bengal.	N.-W. P. and Oudh.	Punjab	Mad- ras.	Rom- bay.	TOTAL.
				Upper.	Lower.							
On Loans to Native States.	Accounts . 1891-92 .	4	...	...	...	...	...	...	...	...	4	8
	Budget .	1	...	...	3	...	7	...	...	...	2	1.3
	Revised .	1	...	...	1	...	6	...	...	...	2	
	Accounts . 1892-93 .	...	...	...	...	...	6	...	...	...	2	
To Presidency Cor- porations.	Accounts . 1891-92 .	...	...	...	...	...	141.5	...	...	21.6	186.8	351.0
	Budget .	...	...	...	...	...	153.8	...	...	24.4	185.8	304.0
	Revised .	...	...	1	...	...	153.3	...	...	24.4	185.8	304.6
	Accounts . 1892-93 .	...	...	...	...	...	153.3	...	...	24.4	185.8	363.5
To Municipal and other Public Corpo- rations.	Accounts . 1891-92 .	1.7	1.6	7	1.5	1	1.8	14.8	11.3	0	13.8	44.2
	Budget .	1.8	1.7	6	1.7	1	5.1	24.8	13.7	9	14.8	65.2
	Revised .	2.2	1.9	5	1.3	...	2.7	11.1	14.7	1.0	14.1	40.5
	Accounts . 1892-93 .	2.0	2.0	6	1.2	...	2.0	12.5	13.4	1.1	14.1	49.8
To Landholders and other Notabilities.	Accounts . 1891-92 .	4	3	...	...	...	1.0	4	1.2	8	1.3	5.4
	Budget .	5	2	...	...	...	2.0	2	1.1	6	0	5.5
	Revised .	3	2	...	...	...	1.8	2	1.1	2	0	4.7
	Accounts . 1892-93 .	4	2	...	1	...	1.8	3	1.3	3	8	5.2
On Advances to Cul- tivators and Ad- vances under Special Laws.	Accounts . 1891-92 .	2	1.6	1.1	2	...	3.1	7.5	10.8	2.4	3.0	29.0
	Budget .	2	1.5	3.5	2	...	2.0	6.7	11.7	3.5	5.5	35.7
	Revised .	2	1.5	3.5	2	...	2.5	7.3	12.5	8.6	6.4	42.7
	Accounts . 1892-93 .	1.8	1.6	3.1	2	...	3.1	6.6	11.9	6.9	5.6	40.8
On Currency Invest- ment.	Accounts . 1891-92 .	284.8	...	...	...	...	...	...	...	...	...	284.8
	Budget .	326.1	...	...	...	...	...	...	...	...	...	326.1
	Revised .	326.1	...	...	...	...	...	...	...	...	...	326.1
	Accounts . 1892-93 .	326.4	...	...	...	...	...	...	...	...	...	326.4
On Securities of Provincial Funds.	Accounts . 1891-92 .	1	4	...	...	...	1.4	2.6	8	10.3	6.0	21.6
	Budget .	...	4	...	...	...	1.1	2.6	8	9.3	5.0	20.4
	Revised .	...	4	...	...	1	1.3	2.5	0	0.0	5.0	21.0
	Accounts . 1892-93 .	...	5	...	...	1	1.4	2.4	8	10.0	6.2	21.4
On Overdrawn Capital of Rail- way Companies in India.	Accounts . 1891-92 .	38.3	...	...	...	...	...	...	...	...	...	38.3
	Budget .	40.6	...	...	...	...	...	...	...	...	...	40.6
	Revised .	3.8	...	...	...	...	...	...	...	...	...	3.8
	Accounts . 1892-93 .	3.9	...	...	...	...	...	...	...	...	...	3.9
Other Items .	Accounts . 1891-92 .	7	...	...	4	1	8.0	1	...	3.9	6	14.7
	Budget .	5	...	...	1	1	9.8	1	...	3.5	6	14.7
	Revised .	1.2	...	...	5	1	9.9	1	...	5.4	6	17.8
	Accounts . 1892-93 .	1.3	...	...	4	1	10.0	1	...	6.2	5	18.6
TOTAL	Accounts . 1891-92 .	326.6	3.0	3.9	2	157.7	25.4	24.1	41.9	211.9	795.6	
	Budget .	369.8	3.8	6.4	2	175.7	34.4	27.3	42.2	213.7	873.5	
	Revised .	333.0	4.0	6.2	2	172.1	21.2	20.2	49.5	213.9	830.2	
	Accounts . 1892-93 .	335.8	4.3	5.6	2	173.1	21.9	27.4	48.9	213.2	830.4	

		Ster- ling.	Ex- change.	TOTAL.		
England—Invest- ment of Cash Bal- ances, etc.	Accounts . 1891-92 .	58.5	25.4	83.9	Total, including England	870.5
	Budget .	25.0	12.5	37.5		911.0
	Revised .	24.0	14.4	38.4		868.6
	Accounts . 1892-93 .	24.5	14.8	39.3		869.7

Section B.—INTEREST—continued.

XII.—Interest—continued.

74. As explained in previous reports the receipts under this head in India arise chiefly from the Paper Currency investment and from loans made by Government to Municipalities and other public bodies, Native States and Cultivators. As stated in last year's report the Paper Currency investment was raised in 1891-92 by the purchase of Government Promissory Notes of the nominal value of 955,8, but the full amount of interest on the new notes was not realised during that year, as the investment was made towards its close. The interest realised in 1892-93 includes the interest on these Promissory Notes for a whole year.

75. The following statement shows the balances of the different kinds of loans during the last five years:—

	31st March 1889.	31st March 1890.	31st March 1891.	31st March 1892.	31st March 1893.
IMPERIAL ADVANCES AND LOAN ACCOUNT.					
Native States	23,2	15,2	17,5	17,9	40,1
Advances for Ceylon Cable	1,8	...	...	...	...
Presidency Corporations, including Port Trusts	7,463,8	7,829,3	8,277,1	8,674,1	8,917,8
Mofussil Municipalities	11,1	15,3	21,2	35,6	45,3
Landholders and others	6,4	6,7	6,0	7,8	81,9
District and Local Fund Committees	25,6	25,7	24,7	24,7	31,5
Advances to Cultivators	1,7	10,3	21,6	96,8	96,5
TOTAL	7,533,6	7,902,5	8,368,1	8,856,9	9,213,1
PROVINCIAL ADVANCES AND LOAN ACCOUNT.					
Mofussil Municipalities	332,0	472,9	660,7	899,4	1,106,1
Port Funds	139,5	182,4	230,4	238,4	240,7
District and Local Fund Committees	45,6	40,7	48,2	56,6	69,6
Landholders and others	111,2	104,8	81,5	100,3	85,0
Advances under Special Laws	244,2	243,2	228,7	209,6	204,3
Advances to Cultivators	308,7	370,5	431,4	642,1	934,0
TOTAL	1,181,2	1,414,5	1,680,9	2,146,4	2,639,7
GRAND TOTAL	8,714,8	9,317,0	10,049,0	11,003,3	11,852,8
Interest received	353,4	375,7	405,2	436,2	460,1
Percentage reckoned on balance at end of year	4'055	4'032	4'032	3'964	3'882

76. The interest paid in 1892-93 by the Local Governments to the Government of India on account of the loans held on the Provincial Account amounted to 95,7, while the actual sum realised by them and credited to Provincial Revenues amounted in the aggregate to 87,8. The fluctuations under the different heads are explained in detail below.

77. Under *Interest on Loans to Native States* there were no receipts in India, as the debt due by the Jowra State was paid off in 1891-92. The recoveries under *Presidency Corporations* agreed closely with the Budget Estimate, but exceeded the actuals of the previous year largely in Bengal and slightly in Madras owing to additional loans having been granted to the Calcutta Port Trust and the Madras Harbour Trust, respectively. The small decrease in Bengal compared with the Budget is due to the loan to the Port Trust not having been made as early as was anticipated. As regards recoveries from *Municipal and other Public Corporations* the increase in India over the Budget is due to an additional loan having been sanctioned for water-works at Ajmere, and that in the Central Provinces to interest for a half year on the loan of 10,0 granted to the Nagpore Municipality for the purpose of acquiring the catchment area of the Ambajhari Reservoir and laying a second main from the tank to the pumping reservoir; no provision for this was made in the Budget Estimate. In Lower Burma the falling off is attributed to the new loans sanctioned not having been taken up as early as was anticipated. In Bengal the Budget was pitched too high, while in the North-Western Provinces the decrease, which is considerable, is stated to be due (a) to a reduction in the rate of interest from 4½ to 4 per cent. on loans to Municipalities with retrospective effect; (b) to the consequent refund of interest to the Allahabad, Agra and Benares Municipalities; and (c) to new loans not having been granted to Municipalities to the extent anticipated. In Bombay provision was made for the receipt of interest from the Surat and Karachi Municipalities, but the former paid up in 1891-92 the full amount of loan outstanding against it, and no loan was granted to

Section B.—INTEREST—continued.**XII.—Interest—continued.**

the Karachi Municipality for want of funds. The falling off in Madras under the head *Interest on loans to Landholders and other Notabilities* is due to the remission of the interest payable by the Nawab of Banganapalli for the past year. Under *Interest on Advances to Cultivators*, the increase in Madras and India is due to large advances having been made in Madras and Ajmere, owing to the agricultural distress which prevailed in the preceding year. In Punjab, Madras, and Bombay the Revised was pitched too high. The interest on the additional investment made in 1891-92 enhanced the receipts under interest on *Currency investment* as explained in paragraph 74. The *Interest on Overdrawn Capital* represents the interest on the drawings of the Railway Companies in excess of the balances at their credit. The provision in the Budget was chiefly for amounts expected to be realised from the Bombay, Baroda and Central India and Great Indian Peninsula Railways; but as these Railways raised additional capital during the year, they did not overdraw their balances. The *Other Items* in India represent chiefly the interest on advances made to the Bank of Bengal, for which no provision was made in the Budget. In Lower Burma the receipt is on account of interest on arrear contribution towards pension of an officer lent to the Rangoon Port Trust, while in Bengal the receipts were augmented by interest on arrear collections of Public Works and Road Cesses, and in Madras by the interest on arrears of Land Revenue, the collection of which had been postponed in the previous year owing to scarcity.

Section B.—INTEREST.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
4,315,2	EXPENDITURE	3,977,1	4,343,2	4,374,3

78. The charges for 1892-93 include £44,000 on account of discount on the sterling loan raised in England during the year for which no provision was made in the Budget, while the sum paid in 1891-92 on account of discount on the sterling loan raised in that year was £254,400. The charges on account of exchange in 1892-93 have exceeded the Budget and the actuals of the previous year by 266,2 and 318,0 respectively, chiefly on account of a fall in the rate of exchange. Omitting these special items of difference, the actuals of 1892-93 show a decrease of 48,5 compared with those of 1891-92 and an increase of 87,0 over the Budget. The decrease compared with the previous year is due to the transfer of a much larger portion of the interest charges in India to the Railway Revenue Account in consequence of the increase in the Capital Expenditure on Railways and Irrigation Works, partly counterbalanced by an increase, due to the additional expenditure involved by the conversion in 1892-93 of the greater portion of the 4½ per cent. loans of 1878 and 1879, which mainly contributed to the increase over the Budget.

13.—Interest on Ordinary Debt.

79. Before proceeding to examine the interest charges in detail, it is usual to ascertain first the amount of Loans raised or discharged during the year, and the following figures supply the necessary particulars for 1891-92 and 1892-93:—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
INDIA—				
...	Debt incurred	250,0	250,0	250,0
54,4	Debt discharged	2,0	5,0	4,8
<u>-54,4</u>	NET IN INDIA	<u>+ 248,0</u>	<u>+ 245,0</u>	<u>+ 245,2</u>
ENGLAND—				
Debt incurred—				
4,600,0	At 3 per cent.	1,800,0	1,300,0	1,300,0
...	Debentures and Debenture Stock . . . . .	...	...	...
<u>4,600,0</u>	TOTAL INCURRED	<u>1,800,0</u>	<u>1,300,0</u>	<u>1,300,0</u>
Debt discharged—				
...	At 5 per cent. . . . .	...	4	4
4,2	At 4 per cent. . . . .	...	5	9
1,386,0	At 3½ per cent. . . . .	...	...	...
31,0	Oudh and Rohilkhand Railway Debentures	1,770,3	1,770,3	1,770,3
86,1	South Indian Railway Debentures	150,0	150,0	150,0
<u>1,507,3</u>	TOTAL DISCHARGED	<u>1,920,3</u>	<u>1,921,2</u>	<u>1,921,6</u>
<u>+ 3,092,7</u>	NET IN ENGLAND	<u>- 120,3</u>	<u>- 621,2</u>	<u>- 621,6*</u>
<u>+ 3,038,3</u>	NET IN INDIA AND ENGLAND	<u>+ 127,7</u>	<u>- 376,2</u>	<u>- 376,4</u>

* The above amounts are exclusive of 98,8 cancelled comprising 88,7 charged to Railways on account of Sinking Funds of the East Indian, Eastern Bengal, and Sind, Punjab and Delhi Railways, and 10,1 to Discount Sinking Fund.

80. As announced in the Financial Statement for 1892-93, no public loan was raised in India, but a loan of 250,0 was taken from the Nawab of Rampur for the construction of the Rampur-Moradabad Railway. During the year 10,772,0 of the 4½ per cent. loans of 1878 and 1879 were also converted into the 4 per cent. loan of 1854-55 under the terms of the Finance Department Notification No. 2290, dated 6th June 1892. A sum of 2,0 was provided in the Budget for the discharge of expired loans, but 4,8 was actually claimed during the year. In England the Budget provided for the issue of 3 per cent. stock for £1,800,000 for advances to Railway Companies and for the discharge of debentures of the Oudh and Rohilkhand, South Indian and Southern Mahratta Railways. The debentures of the last-mentioned Railway were however renewed instead of being discharged, and the amount of stock issued was reduced to £1,300,000.

Section B.—INTEREST—*continued.*13.—Interest on Ordinary Debt—*continued.*

81. The usual Statement analysing the charge for Interest on Ordinary Debt is given below:—

1891-92. Accounts.	Rate.	DEBT IN INDIA ON 31ST MARCH 1892.				Interest due.	Budget.	1892-93. Revised.	Accounts.
				Principal.					
593.4	4½	.	.	13,149.1	591.7	590.6	438.1	490.0	
3,568.3	4	.	.	89,361.5	3,574.5	3,579.2	3,785.7	3,760.1	
1.2	3½	.	.	52.2	1.8	1.8	1.8	1.4	
4.5	Provincial	.	.	86.0	3.4	3.4	3.5	4.5	
3	Stock Notes	.	.	1.4	1	...	1	1	
4,167.7	TOTAL				102,650.2	4,171.5	4,175.0	4,229.2	4,256.1
9	Interest on Loans in course of discharge				.	.	1.0	1.3	9
1	Discount on Loans and Miscellaneous				.	.	...	9.6	10.8
4,168.7	TOTAL INTEREST PAID IN INDIA				.	.	4,176.0	4,240.1	4,267.8
3,803.2	England	.	.	.	.	3,633.0	3,655.6	3,655.7	
1,651.5	Exchange	.	.	.	.	1,816.5	2,193.3	2,199.4	
5,454.7	TOTAL INTEREST PAID IN ENGLAND				.	.	5,449.5	5,848.9	5,855.1
9,623.4	GRAND TOTAL				.	.	9,625.5	10,089.0	10,122.9
Divided into—									
1891-92. Accounts.	Interest on Ordinary Debt—				Budget.	1892-93. Revised.	Accounts.		
54.4	India	.	.	.	—123.2	—66.4	—40.1		
2,639.3	England	.	.	.	2,395.8	2,433.4	2,433.5		
1,146.1	Exchange	.	.	.	1,197.9	1,460.0	1,464.1		
3,839.8					3,470.5	3,827.0	3,857.5		
Interest on Debt for Railways and Irrigation Works—									
4,114.3	India	.	.	.	4,299.2	4,306.5	4,307.9		
1,163.9	England	.	.	.	1,237.2	1,222.2	1,222.2		
505.4	Exchange	.	.	.	618.6	733.3	735.3		
5,783.6					6,155.0	6,262.0	6,265.4		
9,623.4					9,625.5	10,089.0	10,122.9		

82. The distribution of the charges between 4½ and 4 per cent. loans was considerably affected by the conversion operations referred to in paragraph 80. Taking these payments as a whole, the actuals exceeded the amount due and the Budget Estimate by 96.3 and 91.8 respectively; of these about 65.4 was due to the extra payments involved by the conversion operations, including 10.8 paid on account of brokerage on the notes tendered for conversion in England, and the remainder was due partly to the payment of arrears of previous years and partly to the interest on some securities of the 4½ per cent. loans of 1878 and 1879 having fallen due in March 1893 instead of in April 1893 on their transfer from England to India.

83. The following are the details of the interest paid in *England*:—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
2,639.3	Interest not charged to Railways	2,395.8	2,433.4	2,433.5
1,146.1	Exchange	1,197.9	1,460.0	1,464.1
1,006.0	Interest charged to State Railways	1,017.4	1,017.0	1,017.1
436.8	Exchange	508.7	610.2	611.9
157.9	Interest charged against Companies on advances	219.8	205.2	205.1
68.6	Exchange	109.9	123.1	123.4
5,454.7	TOTAL AS ABOVE	5,449.5	5,848.9	5,855.1

Under *Interest not charged to Railways*, the actuals exceeded the Budget by 37.7, being the net result of increases of 44.0 and 3.7 on account of discount and interest respectively on the 3 per cent. stock issued during the year, and a saving of 10.0 owing to the provision for interest on temporary debt not having been required. The decrease compared with the previous year is due chiefly to the discount on the loan raised in that year having been considerably higher. The saving on the Budget under *Interest charged against Companies on advances* is due to no advance having been made to the Southern Mahratta Railway for the discharge of debentures which were renewed. The increase compared with the previous year is due to fresh advances having been made.

Section B.—INTEREST—continued.

14.—Interest on other Obligations.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
On Special Loans	Accounts	1891-92 .	73,1	...	...	...	...	...	8	1	...	4,5	78,5
	Budget		5,4	...	...	...	...	...	70,8	1	...	4,6	80,9
	Revised		5,4	...	...	...	...	...	70,6	1	...	4,5	80,6
	Accounts	1892-93 .	5,8	...	...	...	...	...	71,6	1	...	4,5	82,0
Treasury Notes and Service Funds	Accounts	1891-92 .	67,5	...	...	...	...	...	...	...	4	7,4	75,3
	Budget		70,9	...	...	...	...	...	...	...	5	7,5	78,9
	Revised		71,6	...	...	...	...	...	...	...	5	7,9	80,0
	Accounts	1892-93 .	71,6	...	...	...	...	...	...	...	5	7,9	80,0
Savings Bank De- posits	Accounts	1891-92 .	258,7	3	3	4	...	11,4	1,7	7,0	1,9	29,6	311,3
	Budget		282,3	3	4	5	...	11,7	2,0	8,3	1,8	30,5	337,8
	Revised		290,9	3	2	6	...	11,9	2,0	7,7	1,8	30,9	346,3
	Accounts	1892-93 .	289,7	1	1	8	...	11,9	2,0	7,6	2,0	31,3	345,5
Miscellaneous	Accounts	1891-92 .	7,2	...	...	...	...	7	...	...	8	1,5	10,2
	Budget		5,1	...	...	...	...	3	1,2	...	9	1,2	8,7
	Revised		5,4	...	1	...	...	1,1	2	...	1,0	1,2	9,0
	Accounts	1892-93 .	5,5	...	1	...	...	1,1	2	...	8	1,3	9,0
TOTAL	Accounts	1891-92 .	406,5	3	7		...	12,1	2,5	7,1	3,1	43,0	475,3
	Budget		363,7	3	9		...	12,0	74,0	8,4	3,2	43,8	506,3
	Revised		373,3	3	9		...	13,0	72,8	7,8	3,3	44,5	515,9
	Accounts	1892-93 .	372,6	1	1,0		...	13,0	73,8	7,7	3,3	45,0	516,5
England			Ster- ling.	Ex- change.	TOTAL.		Total, including England						475,4 506,6 516,2 516,8
	Accounts	1891-92 .	1	...	1								
	Budget		2	1	3								
	Revised		2	1	3								
	Accounts	1892-93 .	2	1	3								

84. There was an increase as compared with the previous year of 41,4, of which 34,2 occurred under Savings Banks, the charges against which were also under-estimated by 7,7. Under interest on *Special Loans* the principal alteration arose out of the transfer of the loans from the late King of Oudh from the India Books to the Books of the Accountant General, North-Western Provinces and Oudh. There was, however, an actual increase in the charges connected with these loans in the North-Western Provinces and Oudh, and an increase occurred in India in the annuities payable in respect of the 8 per cent. Madras perpetual loans. The usual details of the interest on *Treasury Notes and Service Funds* and *Savings Bank Deposits* are noted below, which show that the estimates were fairly well realized except under Civil Engineers' Provident Fund, Regimental Savings Bank, and Other accounts, in which there was an increase in the interest on the Deposits of the General Family Pension Fund and the Postal Insurance and Life Annuity Fund :—

Interest on Treasury Notes and Service Funds.

1891-92. Accounts.				Budget.	1892-93. Revised.	Accounts.
66,7	Bengal Uncovenanted Fund	.	.	68,8	68,3	68,8
7,4	Bombay "	"	.	7,5	7,9	7,9
1,2	Other Funds	.	.	2,6	3,8	3,3
75,3	TOTAL	.	.	78,9	80,0	80,0

Interest on Savings Bank Deposits.

241,0	Post Office Savings Banks	.	.	264,0	270,0	260,3
37,8	Presidency Savings Banks	.	.	39,2	39,2	39,7
15,6	State Railway Provident Institutions	.	.	18,4	18,3	17,2
7,0	Civil Engineers' Provident Fund	.	.	7,7	7,5	8,4
4,9	Regimental Savings Banks	.	.	4,4	5,4	4,8
5,0	Other Accounts	.	.	4,1	5,9	6,1
311,3	TOTAL	.	.	337,8	346,3	345,5

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
2,575,7	RECEIPTS	2,618,0	2,755,5	2,736,9
2,429,2	EXPENDITURE	2,547,9	2,528,4	2,505,6
<u>+146,5</u>	NET	<u>+70,1</u>	<u>+227,1</u>	<u>+231,3</u>
—47,0	POST OFFICE (NET)	—57,0	—56,2	—29,6
+80,6	TELEGRAPH (NET)	+15,4	+70,5	+62,6
<u>+112,9</u>	MINT (NET)	<u>+111,7</u>	<u>+212,8</u>	<u>+198,3</u>

85. The net expenditure of the Post Office was less than anticipated in the Budget Estimate owing to the curtailment of charges for Stationery and Printing, which were also, however, somewhat over-estimated. There is, as usual, a slight improvement compared with the previous year.

86. The improvement in the net earnings of the Telegraph Department was due to the normal expansion of the operations of the Department. The falling off in 1892-93, as compared with the previous year, was less than would appear from the above figures, Stationery supplied from Central Stores having been charged against the Department for the first time in that year.

87. The better results under Mint were obtained from the exceptionally heavy silver coinage of the year caused by the large importations of the metal in expectation of the closing of the Mints.

C.—POST OFFICE, TELEGRAPH, AND MINT.—RECEIPTS.

XIII.—Post Office.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
154,1	Parcel and other Postage collected in cash	157,0	152,5	150,8
SALE OF POSTAGE STAMPS—				
833,0	Ordinary	863,0	866,1	
213,2	Service	226,0	225,6	
<u>1,046,2</u>		<u>1,089,0</u>	<u>1,091,7</u>	
7,2	Deduct—Payments to English, Colonial and other Foreign Post Offices	7,5	20,0	16,2
<u>1,039,0</u>		<u>1,072,5</u>	<u>1,069,0</u>	<u>1,075,5</u>
17,1	MAIL CART AND PARCEL VAN PASSENGER SERVICE	17,0	17,2	15,9
211,2	MONEY ORDER RECEIPTS	224,0	226,0	221,4
7,1	BULLOCK TRAIN COLLECTIONS	10,0	9,0	9,6
10,1	OTHER RECEIPTS	11,2	10,2	8,1
<u>1,438,6</u>	TOTAL	<u>1,491,7</u>	<u>1,483,9</u>	<u>1,481,3</u>
DISTRICT POST COLLECTIONS—				
9	Central Provinces	5	9	8
1,6	Bengal . . . . .	...	1,5	1,7
5,2	Punjab	4,5	5,0	5,0
...	Madras . . . . .	...	1	1
1	Bombay	2	...	...
<u>7,8</u>	TOTAL	<u>6,7</u>	<u>7,5</u>	<u>7,6</u>
<u>1,446,4</u>	GRAND TOTAL	<u>1,498,4</u>	<u>1,491,4</u>	<u>1,488,9</u>

88. As usual the revenue exceeded that of the preceding year, but the increase fell short of Budget anticipations by 9,5 owing to an unexpected decrease in postage on unpaid letters and an increase in the deduction made from revenue on account of payments to the London Post Office for Continental transit of Newspapers and Commercial papers and for open and closed mail transit, and to Foreign and Colonial Administrations for certain arrear claims.

Section C.—POST OFFICE, TELEGRAPH, AND MINT.—RECEIPTS—*continued.*XIV.—Telegraph—*continued.*Indian Telegraph—*continued.*

92. Compared with the Budget Estimate the actual receipts show an increase of 47,0. It was due chiefly to the growth of message traffic having been greater than was anticipated, and partly to larger receipts on account of rent of wires and instruments leased to railways and others.

93. The increase of 5,3 over the Revised Estimate is attributed to large receipts in the last few weeks of the year, which were not anticipated.

Indo-European Telegraph.

94. The receipts during 1892-93 were 1,4 less than in 1891-92. The decrease was due chiefly to the amount realized in England from other telegraph administrations on account of message revenue having been smaller than in the previous year. The falling off of 1,9, as compared with the Budget Estimate, is the net result of an increase of 4,0 under England and 2,9 under Exchange, and of a decrease of 8,8 in the receipts in India. The increase in England was due to the receipts from the Ottoman Telegraph administration on account of traffic balances of the previous year having been larger than was expected. The falling off in the receipts in India was due partly to a variation in the course of the traffic, owing to which the amounts collected by the department for other administrations were somewhat less, and partly to the receipts under message revenue in the last few weeks of the year having been smaller than was anticipated. Owing to a falling off in the receipts in India in the last few weeks of the year the actuals fell short of the Revised Estimate by 5,3.

XV.—Mint.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
116,1	Seignorage on Silver	146,0	245,8	256,1
1	Ditto on Gold	1	1	1
83,8	Gain on Copper Coinage	65,0	65,0	37,9
	Other Receipts—			
5,5	Calcutta	6,6	6,3	6,7
4,5	Bombay	9,3	9,2	9,4
210,0	TOTAL INDIA	227,0	326,4	310,2
...	England . . . . .	...	...	1
...	Exchange . . . . .	...	...	...
210,0	GRAND TOTAL	227,0	326,4	310,3

95. The large importations of silver, due, in some measure, to the expectation of the early closing of the Mints, account for the large increase under *Seignorage*. The following table shows the importations of silver and the silver coinage at the Mints in recent years :—

	Net Importation.	Silver Coinage.	Seignorage.
1885-86	11,606,6	10,285,6	202,6
1886-87	7,155,7	4,616,5	93,1
1887-88	9,228,8	10,788,4	149,8
1888-89	9,246,7	7,282,3	138,9
1889-90	10,937,9	8,541,2	168,8
1890-91	14,175,1	13,193,5	264,9
1891-92	9,022,2	5,554,0	116,1
1892-93	12,863,6	12,611,5	256,1

96. The *Gain on Copper Coinage* fell short of the Estimate owing to the absorption of copper coin having been less than was anticipated.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE.

15—Post Office.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
55.9	CHIEF OFFICE, CALCUTTA . . .	61.8	59.5	59.0
786.8	PRESIDENCY AND DISTRICT OFFICES	800.5	803.0	797.4
	CONVEYANCE OF MAILS—			
100.1	Road Establishment and Con- tingencies	103.7	105.3	103.7
106.3	Railway Charges	112.0	107.8	105.4
49.7	Bullock Train and Mail Cart Establishment and Charges	49.2	52.4	53.4
4.3	Other Charges	4.5	4.6	5.3
260.4		269.4	270.1	267.8
13.0	DISCOUNT ON SALE OF POSTAGE STAMPS	13.5	13.5	13.6
61.9	SUBSIDIES	64.4	66.8	66.6
55.2	STATIONERY AND PRINTING	74.4	60.0	38.2
5.3	MISCELLANEOUS	6.9	5.1	5.2
1,238.5	TOTAL	1,290.9	1,278.0	1,247.8
	DISTRICT POST CHARGES—			
3.6	India	3.7	3.4	3.3
6.1	Central Provinces	5.9	6.2	6.2
13.2	Burma	13.4	13.1	12.9
3.8	Assam	4.0	3.9	3.9
37.1	Bengal	36.6	37.5	37.3
18.3	N.-W. Provinces and Oudh	18.5	18.4	18.4
14.9	Punjab	16.8	16.7	17.0
9.0	Madras	9.5	8.0	7.9
10.7	Bombay	10.7	10.6	10.6
116.7		119.1	117.8	117.5
1,355.2	TOTAL	1,410.0	1,395.8	1,365.3
	ENGLAND—			
59.9	• Payments to English Post Offices	59.9	59.9	59.9
36.0	Stores	37.0	35.0	35.8
5	Other Charges . . . . .	...	...	...
96.4		96.9	94.9	95.7
41.8	EXCHANGE	48.5	56.9	57.5
1,493.4	GRAND TOTAL	1,555.4	1,547.6	1,518.5

97. The actuals show a saving of 36.9 on the Budget, which occurred almost entirely under Stationery and Printing, and was due partly to an actual reduction of the charges owing to stricter economy and partly to an over-estimate of them.

98. The decrease under *Chief Office* resulted from the amounts provided in the Budget for changes in the Director General's Office and for extra and temporary establishments in the Account Office not having been utilised in full. The saving under *Presidency and District Offices*, which was larger than it appears to be, certain charges estimated for under *Miscellaneous* having been compiled under this head, was also due to the provision for increased establishments not having been fully required. *Railway Charges* were less than the Budget Estimate, owing partly to an over-estimate and partly to the more economical working of the Railway Mail Service. The *Bullock Train and Mail Cart* charges exceeded the Budget Estimate, owing partly to an increase in the fixed and temporary establishments, partly to new contracts, and partly to an increase in the contingent charges. The increase under *Subsidies* was due to arrear payments of the subsidies due to the Tigris Euphrates Company and the Steam Navigation Companies in Assam. The excess under *Other Charges* was caused by the opening of a new line of postal communication worked by boats in Assam. The large decrease (36.2) under *Stationery and Printing* has been explained above. The falling off under *Miscellaneous* was owing chiefly to the charges for construction and repair of Post Offices provided under this head having been compiled under *Presidency and District Offices*.

99. Under *District Post Charges* the increase in Bengal was due to charges for conveyance of mails in the Lushai country; and the decrease in Madras was brought about by the conversion of a large number of District Post Establishments into Imperial.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE—*continued.*

16.—Telegraph.

Indian Telegraph.

IMPERIAL.

Capital Account.

1891-92. Accounts.		Budget.	1892-93 Revised.	Accounts.
67,6	India	89,3	83,0	80,0
83,2	England	83,5	81,7	79,7

Revenue Account.

460,9	India	470,0	485,7	499,8
5,5	England	5,0	6,0	5,9
617,2		647,8	656,4	665,4
38,5	EXCHANGE	44,3	52,6	51,5
655,7		692,1	709,0	716,9

PROVINCIAL.

4	Bombay	4	...	...
656,1	TOTAL INDIAN TELEGRAPH	692,5	709,0	716,9

INDO-EUROPEAN TELEGRAPH.

IMPERIAL.

83,0	India	83,0	66,8	67,4
51,4	England	49,8	39,1	38,7

RED SEA AND INDIAN TELEGRAPH COMPANY.

18,0	England	18,0	18,0	18,0
152,4		150,8	123,9	124,1
30,2	EXCHANGE	33,9	34,3	34,1
182,6	TOTAL INDO-EUROPEAN AND RED SEA	184,7	158,2	158,2

611,9	Total India	642,7	635,5	647,2
158,1	„ England	156,3	144,8	142,3
68,7	„ Exchange	78,2	86,9	85,6
838,7	GRAND TOTAL	877,2	867,2	875,1

Indian Telegraph.

100. The expenditure during 1892-93 (excluding Exchange) was 47,8 more than that in the previous year. There was increased expenditure in India, both under Capital and Revenue. The increase under Capital was chiefly due to the outlay on the telegraph lines in Kashmir, which were transferred to the control of the Telegraph Department from 1892-93. The increase under Revenue was due to the expansion of the operations of the Department, including Kashmir lines, which necessitated larger establishments, more renewals and maintenance of additional offices, and partly to the inclusion for the first time in the Finance accounts of the Telegraph Department of the charges for stationery and printing which were formerly debited to the head "Stationery and Printing." The increase, as compared with the Budget Estimate, is attributed partly to the debit of stationery and printing charges, and partly to the grant for Revenue expenditure having proved insufficient. The increase over the Revised Estimate was chiefly due to the debit to this head of the charges for stationery and printing, for which no provision was made owing to the issue of orders for the adjustment after the Revised Estimate of the year had been framed.

Indo-European Telegraph.

101. Exclusive of the special political charge of 7,1 mentioned in the Appropriation Report for 1891-92, the outlay during that year was 145,3. Compared with this figure the expenditure during 1892-93 shows a decrease of 21,2, which was chiefly due (1) to less cable being manufactured during 1892-93 than in the previous year, (2) to smaller payments for stores than in the previous year, and (3) to smaller payments under the common purse agreement, owing to a slight interruption of the Indo-European route and to a general decrease of traffic.

102. The decrease of 26,7, as compared with the Budget Estimate, was chiefly due (1) to the transfer of certain surplus stores valued at 3,2 to the Indian Telegraph Department; (2) to an over-estimate of the cost of re-insulation of the lines in Persia and certain other works; and (3) to smaller payments under the common purse agreement as explained in the foregoing paragraph.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE—continued.

17.—Mint.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
ESTABLISHMENTS—				
30,3	Calcutta	29,0	30,8	31,2
27,8	Bombay	31,5	28,5	29,0
LOSS OF WEIGHT IN COINAGE—				
5,6	Calcutta	11,5	7,6	7,2
6,5	Bombay	10,0	15,6	15,3
OTHER CHARGES—				
5,3	Calcutta	5,2	6,3	5,2
5,3	Bombay	8,6	7,0	7,7
41,2	TOTAL Calcutta	45,7	44,7	43,6
39,6	„ Bombay	50,1	51,1	52,0
80,8	„ India	95,8	95,8	95,6
11,4	„ England	13,0	11,1	10,2
4,9	„ Exchange	6,5	6,7	6,2
97,1	GRAND TOTAL	115,3	113,6	112,0

103. The increase in Calcutta under *Establishments* was chiefly due to charges for extra hours on account of increased coinage operations. In Bombay the saving was chiefly owing to vacancies in the complement of mechanics and labourers, partially counterbalanced by an increase of 1,0 due to the absence of the Mint and Assay Masters on privilege leave. The *Loss of weight in coinage* was, as compared with the Budget Estimate, less in Calcutta, chiefly owing to an over-estimate of the amount of uncurrent coins received for re-coinage, partially counterbalanced by an increase due to the larger coinage. In Bombay the excess over the Budget was due to an increase in the coinage of 3½ crores over the Estimate.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
1,656,2	RECEIPTS	1,615,8	1,660,8	1,607,9

104. The receipts in this section show a decrease as compared with both the actuals of the previous year and the Estimates in consequence of a change in the method of accounting for recoveries from other Departments and Local Governments for work executed in Dock-yards, which are now deducted from the expenditure instead of being shown as receipts under Marine. There is, of course, a corresponding reduction under the expenditure head. But for this change the receipts would have shown a small increase, chiefly under Law and Justice, in escheats, and magisterial fines, under Police in cattle pound fees, and under Marine in the sale-proceeds of unserviceable vessels. There was a slight falling off in Educational fees owing to the transfer of a large number of schools to the control of Municipalities in the Central Provinces.

XVIA.—Law and Justice—Courts of Law.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper	Lower.							
Sale-proceeds of Unclaimed and Escheated Prop- erty.	Accounts . 1891-92 .	3,8	1,6	1,3	1,1	1,0	2,3	1,8	1,3	1,7	2,8	18,7
	Budget .	6	1,5	8	1,1	7	3,0	2,0	1,3	1,6	3,2	15,8
	Revised . 1892-93 .	5,8	1,7	1,3	1,1	7	2,6	1,9	1,3	1,5	2,5	20,4
	Accounts .	6,1	1,7	1,5	1,2	7	2,8	2,1	1,6	1,3	5,4	24,4
Court-fees realised in cash.	Accounts . 1891-92 .	1	1,2	...	...	3	2,7	22,6	7	2,4	1,2	31,2
	Budget .	1	9	...	...	2	2,2	22,4	8	2,5	1,2	30,3
	Revised . 1892-93 .	1	1,2	...	1	2	3,6	22,8	7	1,9	1,2	31,8
	Accounts .	1	1,2	...	1	2	3,6	22,8	6	1,9	9	31,4
General Fees, Fines, and Forfeitures.	Accounts . 1891-92 .	4,5	10,1	13,2	33,8	8,4	79,8	28,6	40,1	50,0	31,6	309,1
	Budget .	4,8	10,6	13,8	31,0	6,6	78,0	26,3	39,6	58,8	31,3	300,8
	Revised . 1892-93 .	5,1	11,0	14,2	32,7	8,7	76,6	28,3	39,3	57,3	32,5	305,7
	Accounts .	4,7	10,6	13,0	33,0	8,7	76,5	27,9	38,4	59,4	32,1	304,3
Other Receipts	Accounts . 1891-92 .	...	7	1,3	4	1	3,3	1,5	1,9	2,6	5,1	16,9
	Budget .	...	4	6	2	2	3,8	1,5	4,1	2,1	4,7	17,6
	Revised . 1892-93 .	...	6	9	6	2	4,2	1,5	1,9	4,3	4,8	19,0
	Accounts .	...	5	8	7	2	3,9	1,1	1,7	3,7	4,7	17,3
TOTAL	Accounts . 1891-92 .	8,4	13,6	51,1	...	9,8	88,1	54,5	44,0	65,7	40,7	375,9
	Budget .	5,5	13,4	47,5	...	7,7	87,0	52,2	45,8	65,0	40,4	364,5
	Revised . 1892-93 .	11,0	14,5	50,9	...	9,8	87,0	54,5	43,2	65,0	41,0	376,9
	Accounts .	10,9	14,0	50,3	...	9,8	86,8	53,9	42,3	66,3	43,1	377,4

105. The steady progress in the receipts classified under this head, which was noticed in last year's report, is maintained; the accounts of 1892-93 exceeded those of 1891-92 by 1,5 and the Budget Estimate by 12,9.

106. Under *Sale-proceeds of Unclaimed and Escheated Property* the Revenue is necessarily fluctuating. There was an increase of 8,6 as compared with the Budget, owing to larger receipts on account of unclaimed estates transferred to Government by the Administrator General, Bengal, and to special items in the Satara and Sholapore districts in Bombay.

107. Under *Court-fees realised in cash* the receipts in Bengal exceeded those of the preceding five years except 1890-91, in which there was a special item of 5,8. But this was partly counterbalanced by slight decreases in Madras and Bombay.

108. The receipts under *General Fees, Fines and Forfeitures*, consisting chiefly of magisterial fines, show a slight increase; but in Bengal, the Punjab, and Upper Burma there was a slight falling off.

109. Under *Other Receipts* the accounts of 1892-93 were better than those of 1891-92. The decrease compared with the Budget was nominal, because the Budget for Punjab included 2,1 for Judicial Record Fees, which in the accounts were credited under I.—Land Revenue.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVIB.—Law and Justice—Jails.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. and Oudh.	Punjab.	Madras	Bombay	TOTAL.
					Upper.	Lower.							
Sale-proceeds of Jail Manufactures.	Accounts .	1891-92	1,4	28,4	6,6	25,5	1,0	91,8	39,5	15,1	24,6	11,3	245,2
	Budget .		1,8	35,2	6,5	26,2	1,5	89,6	35,6	15,6	20,0	10,0	242,0
	Revised .	1892-93	1,8	22,7	9,6	26,1	1,1	91,4	40,5	13,2	30,4	10,0	246,8
	Accounts .		1,9	26,4	11,1	26,8	1,2	90,9	39,3	13,8	32,9	10,5	254,8
Other Receipts	Accounts .	1891-92	2,6	3	1,2	5	5,5	1,0	5,6	9,7	1,2	10,6	38,2
	Budget .		1,8	3	1,2	1,0	4,3	4	7,4	7,7	1,3	11,9	37,3
	Revised .	1892-93	1,9	3	5	6	5,2	6	5	6,1	2,6	10,0	28,3
	Accounts .		8	3	1,0	1,5	4,3	4	7	5,9	3,1	9,8	27,8
Convict Receipts at Port Blair and Nicobars.	Accounts .	1891-92	27,9	...	...	...	...	...	...	...	...	...	27,9
	Budget .		31,3	...	...	...	...	...	...	...	...	...	31,3
	Revised .	1892-93	27,5	...	...	...	...	...	...	...	...	...	27,5
	Accounts .		26,6	...	...	...	...	...	...	...	...	...	26,6
TOTAL	Accounts .	1891-92	31,9	28,7	33,3		6,5	92,8	45,1	24,8	25,8	21,9	311,3
	Budget .		34,9	35,5	34,9		5,8	90,0	43,0	23,3	21,3	21,9	310,6
	Revised .	1892-93	31,2	23,0	36,8		6,3	92,0	41,0	19,3	33,0	20,0	302,6
	Accounts .		29,3	26,7	40,4		5,5	91,3	40,0	19,7	36,0	20,3	309,2

110. The receipts on the whole fell slightly short of the Budget Estimate and the Accounts of 1891-92, but there were considerable differences in the different provinces. The Revised Estimate was pitched too low in the Central Provinces, Burma, and Madras.

111. In *Sale-proceeds of Jail Manufactures* there was an increase of 12,8, which was contributed chiefly by increased receipts consequent upon extension of factory work in Madras, Upper Burma, and North-Western Provinces and Oudh, counterbalanced by a large falling off in the Central Provinces. This falling off was due partly to the prohibition of an adjustment of the value of cloth for tent manufacturing purposes supplied by the Jubbulpore Central Jail to the School of Industry, which would have resulted in a charge under the same head, and partly to the abolition of the latter institution in January 1893. In Punjab and Bombay the receipts were slightly lower than in 1891-92, owing, in the first case, to a temporary cessation of manufacture in two large jails in consequence of the outbreak of cholera and, in the second case, to the employment of prisoners of the Dhulia Jail extramurally. The net receipts under this head, after deducting the corresponding charges under head 19B, are given below:—

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Rom- bay.	TOTAL.
					Upper.	Lower.							
Net Receipts from Jail Manufactures.	Accounts .	1891-92	3	4	2,3	10,9	3	25,3	14,4	4	5,5	3,1	62,9
	Budget .		6	4,3	2,0	11,2	4	7,1	13,4	—5	3,0	6	42,1
	Revised .	1892-93	7	—3,2	5,0	11,5	2	10,4	15,8	...	6,8	1,8	58,0
	Accounts .		7	4,3	6,5	13,7	5	20,3	13,9	—2	8,9	2,1	70,7

The largest difference here between the Actuals and the Budget is in Bengal, the charges having been largely over-estimated. It will be noticed that in the Punjab the result of the manufacturing operations was a net charge.

112. Under *Other Receipts* the decrease in India is due to the adoption of the practice of crediting recoveries from Native States on account of the cost of maintaining their prisoners in Government jails in the North-Western Provinces and Bombay in the books of those provinces instead of in India. The falling off in North-Western Provinces and Oudh is due to the discontinuance of a paper credit in the jail accounts of the value of convict labour employed in the construction of jail buildings. The decline in the Punjab is due to the discontinuance early in the year of the employment of convicts at Chenawan on extramural labour; and, in Bombay, to a reduction in the strength of the Nara gang and to postponement of the adjustment of value of labour supplied to the Hyderabad Jail.

113. The decrease under *Convict Receipts at Port Blair* occurred partly in the Tea Garden receipts, owing to a short crop and to delay in the adjustment of the value of tea supplied to the Burma Commissariat, and partly in receipts from Native States on account of the cost of maintenance of their prisoners owing to a decrease in their number.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVII.—Police.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Police supplied to Municipal, Can- tonment, and Town Funds.	Accounts .	1891-92	...	6	12,2	...	...	7	6,3	55,3	...	6,2	81,3
	Budget .		1,1	6	12,8	...	...	1,0	6,4	55,3	...	6,0	83,2
	Revised .	1892-93	...	6	14,0	...	...	6	6,3	55,1	...	5,8	82,4
	Accounts .		...	6	12,2	...	...	6	6,1	55,3	...	5,7	80,5
Police supplied to Public Depart- ments, Private Companies, and persons.	Accounts .	1891-92	...	1,3	3	4	3	1,7	2,6	1,8	2,4	15,8	26,6
	Budget .		1	8	2	8	...	2,0	1,9	2,5	2,5	13,0	23,8
	Revised .	1892-93	...	1,7	3	5	2	2,3	1,9	1,3	2,4	15,6	26,2
	Accounts .		...	1,8	2	5	5	2,5	1,9	1,3	4,4	15,9	29,0
Presidency Police	Accounts .	1891-92	...	...	...	...	...	13,1	...	...	3,3	12,0	28,4
	Budget .		...	...	...	...	...	13,0	...	...	2,8	13,1	28,9
	Revised .	1892-93	...	...	...	...	...	9,3	...	...	3,2	16,9	29,4
	Accounts .		...	...	...	...	...	10,2	...	...	3,1	17,1	30,4
Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	Accounts .	1891-92	8	17,1	2,4	4,4	8,2	49,5	30,8	11,2	33,8	34,0	192,2
	Budget .		8	15,5	2,2	4,0	8,2	49,0	28,3	10,6	33,7	32,3	184,6
	Revised .	1892-93	9	16,4	3,7	6,2	8,9	(a)49,1	26,7	11,4	33,7	35,6	192,6
	Accounts .		8	17,6	4,0	6,3	8,2	(a)51,9	29,0	11,7	33,4	35,7	198,6
Other Receipts	Accounts .	1891-92	4,3	9	2,9	8	4,0	26,4	3,9	2,4	3,2	4,3	53,1
	Budget .		6	7	2,0	7	2,9	27,0	2,4	1,4	3,7	4,6	46,0
	Revised .	1892-93	7	9	2,0	7	3,6	28,7	4,1	1,4	3,7	10,1	55,9
	Accounts .		7	8	1,3	8	3,4	27,5	3,8	1,7	5,5	12,0	57,5
TOTAL	Accounts .	1891-92	5,1	19,9	23,4		12,5	91,4	43,6	70,7	42,7	72,3	381,6
	Budget .		2,6	17,6	22,7		11,1	92,0	39,0	69,8	42,7	69,0	366,5
	Revised .	1892-93	1,6	19,6	27,4		12,7	90,0	39,0	69,2	43,0	84,0	386,5
	Accounts .		1,5	20,8	25,3		12,1	92,7	40,8	70,0	40,4	86,4	396,0

(a) Include 2,7 and 2,8 on account of Steam Boiler Inspection fees formerly shown under Presidency Police.

114. The receipts under this head exceeded those of 1891-92 by 14,4 and the Budget Estimate by 29,5. All the provinces contributed to the increase except India, where however the decline was nominal, because receipts on account of Police supplied to Municipalities in Baluchistan, formerly credited to this head, are now adjusted by deduction from the charges.

115. The increase under *Police supplied to Public Departments, Private Companies, and persons* was due to special contributions received from certain zemindaries in the Central Provinces, to larger recoveries from private individuals in Patna, to the recovery from the South Indian Railway of seven-tenths of the cost of the Police employed for law and order which was not anticipated in the estimates, and to larger recoveries on account of Excise Police in Bombay.

116. Under *Presidency Police* the decline in Bengal was nominal, being due to the transfer of steam boiler inspection fees from this head to that of *Fees, Fines, etc.* In Bombay there was an increase under this head due to the receipt from the Port Trust of 7,2, on account of its contribution towards the cost of the Dock and Harbour Police against 4,0, the amount taken in the Budget. The yearly contribution, which had long been the subject of discussion, was at last fixed at 2,8, being a moiety of the estimated charge, and this amount was paid together with arrears of previous years.

117. Under *Fees, Fines, and Forfeitures* there was a small increase in most provinces, chiefly from cattle pound fees; and in Burma from fines under the Gambling Act and slaughter-house licenses.

118. The increase under *Other Receipts*, which occurs in the North-Western Provinces and Oudh, Madras and Bombay, was due to the return of unserviceable arms and accoutrements to the Military Department.

XVIII.—Marine.

			India.	BURMA.		Assam.	Bengal.	Madras.	Bombay.	TOTAL.
				Upper.	Lower.					
Pilotage Receipts	Accounts .	1891-92	...	...	...	...	88,4	...	5	88,9
	Budget .		...	...	...	...	88,8	...	5	89,3
	Revised .	1892-93	...	...	...	...	83,0	...	5	83,5
	Accounts .		...	...	...	...	84,1	...	3	84,4
Dockyard Services, etc.	Accounts .	1891-92	81,1	...	...	...	...	...	...	81,1
	Budget .		76,0	...	...	...	...	...	...	76,0
	Revised .	1892-93	81,0	...	...	...	...	...	...	81,0
	Accounts .		5,7	...	...	...	...	...	...	5,7

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVIII.—Marine—continued.

			India.	BURMA.		Assam.	Bengal.	Madras.	Bombay.	TOTAL.
				Upper.	Lower.					
Sale-proceeds of Vessels and Stores.	Accounts .	1891-92	2,1	3,0	1	...	8	...	...	6,0
	Budget .		1,5	1	1	...	2	...	...	1,9
	Revised .	1892-93	15,8	...	2,1	...	1	...	...	18,0
	Accounts .		16,6	...	1,9	...	1	...	...	18,6
Registration and other Fees.	Accounts .	1891-92	...	...	2	...	3,2	...	6,4	9,8
	Budget .		...	...	2	...	3,6	...	6,1	9,9
	Revised .	1892-93	...	1	2	...	3,1	...	6,3	9,7
	Accounts .		...	1	2	...	3,5	...	6,2	10,0
Coast Light Dues .	Accounts .	1891-92	...	...	26,3	...	...	...	...	26,3
	Budget .		...	...	25,7	...	...	...	...	25,7
	Revised .	1892-93	...	...	26,0	...	...	...	...	26,0
	Accounts .		...	...	25,9	...	...	...	...	25,9
Other Receipts .	Accounts .	1891-92	3,4	1,0	1,4	...	4,1	4	...	10,3
	Budget .		10,0	1,0	1,5	...	4,2	...	...	16,7
	Revised .	1892-93	5,2	1,0	1,5	...	4,3	1	1	12,2
	Accounts .		6,1	5	1,2	1	4,3	...	1	12,3
TOTAL	Accounts .	1891-92	86,6	32,0	...	...	96,8	4	6,0	222,4
	Budget .		87,5	28,6	...	...	96,8	...	6,6	219,5
	Revised .	1892-93	102,0	30,9	...	...	90,5	1	6,9	230,4
	Accounts .		28,4	29,8	1	...	92,0	...	6,6	156,9

119. The principal variations under this head are due to the introduction in the accounts of 1892-93 of the system of adjusting recoveries for work done for other Departments and Local Governments by deduction from expenditure instead of by crediting them as receipts under "Dockyard Services." There is, of course, a corresponding reduction in the charges. The decision to adopt this course was arrived at after the Revised Estimate was framed; and the receipts were lower than the Revised Estimate by 73,5, mainly owing to this change.

120. Under the *Hooghly Pilotage Receipts* there is a falling off of 4,3 as compared with the accounts of 1891-92. These receipts fluctuate with the amount of shipping visiting the port.

121. The decrease in the receipts on account of *Dockyard Services* has been above explained. The figures shown in the accounts of 1892-93 represent realizations from Port and Local Funds and private individuals, and also include 2,4 realized by the hire of the *Sladen* and her flats to the Mu Valley State Railway.

122. The increase under *Sale-proceeds of Vessels and Stores* is accounted for by the sale, which was not anticipated when the Budget was framed, of the Royal Indian Navy vessels *Mayu*, *Lark* and *Condor*, of the Hydraulic Lift at Hog Island, and of the Sandoway and Akyab District Cess launches.

XIX.—Education.

			India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
					Upper.	Lower.							
Fees and Fines	Accounts .	1891-92	1,0	3,6	...	9	4,1	56,8	19,1	6,9	27,3	37,5	157,2
	Budget .		1,1	3,6	1	1,0	4,1	58,9	19,0	7,8	28,6	36,7	160,9
	Revised .	1892-93	1,0	2,6	1	1,0	4,1	55,5	19,3	7,8	28,6	37,8	157,8
	Accounts .		1,0	2,2	1	1,0	3,9	55,6	19,3	8,1	30,6	38,8	160,6
Contributions	Accounts .	1891-92	...	6,4	...	8	...	2,6	3,6	5	5	2,8	17,2
	Budget .		1	6,7	1	8	...	2,2	2,6	7	8	1,6	15,6
	Revised .	1892-93	1	2,7	1	8	...	3,6	2,7	5	1,8	2,5	14,8
	Accounts .		1	2,8	...	8	...	4,0	2,5	5	1,8	2,3	14,8
Other Receipts	Accounts .	1891-92	...	4,1	...	1	3	3,9	4,3	4	4,4	10,8	37,3
	Budget .		1	3,9	1	1	2	3,4	4,4	3	5,5	19,0	37,0
	Revised .	1892-93	1	3,8	1	2	2	3,3	4,5	4	4,2	19,3	36,1
	Accounts .		1	3,0	1	2	2	3,3	4,5	2	3,9	19,4	34,9
TOTAL	Accounts .	1891-92	1,0	14,1	1,8	...	4,4	63,3	27,0	7,8	32,2	60,1	211,7
	Budget .		1,3	14,2	2,2	...	4,3	64,5	26,0	8,8	34,9	57,3	213,5
	Revised .	1892-93	1,2	9,1	2,3	...	4,3	62,4	26,5	8,7	34,6	59,6	208,7
	Accounts .		1,2	8,0	2,2	...	4,1	62,9	26,3	8,8	36,3	60,5	210,3

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*XIX.—Education—*continued.*

123. The receipts were 3,2 lower than the Budget Estimate and 1,4 lower than the accounts of 1891-92. There was a decrease of 6,2 in the Central Provinces, due to the transfer of a large number of schools to the control of Municipalities and to smaller transactions on account of the book depôt which, it was expected, would be transferred to a private agency: there are corresponding reductions in the charges. In Bengal there was a decline of 3,3 in the receipts from *Fees*, for which an increase was taken in the Budget as they have during recent years been progressing: they were however lower than in 1891-92, both for colleges and for schools, and consequently considerably lower than the Budget. In Madras and Bombay there were increases of 2,0 and 2,1 under this head, due, in the first case, to the opening of special law classes for pleadership candidates and to an increase in the number of schools and, in the second case, to improved attendance at existing schools. The increase of 1,8 in *Contributions* in Bengal is due to donations given by private individuals in Mymensing and Maldah towards educational buildings; there were also larger popular contributions to Local Board Schools in Bombay.

XX.—Medical.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Medical College and School Fees.	Accounts .	1891-92 .	...	...	...	...	...	2,7	...	3	2,2	2,2	7,4
	Budget .		...	...	...	...	...	2,7	...	3	2,0	2,1	7,1
	Revised .	1892-93 .	...	...	...	...	...	3,2	...	3	1,9	2,2	7,6
	Accounts .		...	...	...	...	...	3,3	...	3	1,9	2,2	7,7
Hospital Receipts .	Accounts .	1891-92 .	...	...	...	...	...	6,1	...	4	1,4	3,0	10,9
	Budget .		...	...	...	...	...	6,5	...	9	1,1	2,6	11,1
	Revised .	1892-93 .	...	...	...	...	...	6,3	1	4	1,4	3,6	11,8
	Accounts .		...	...	...	...	...	8,0	1	7	1,7	3,9	14,4
Lunatic Asylum Re- ceipts.	Accounts .	1891-92 .	...	3	...	1,8	...	2,2	5	1	8	1,5	7,2
	Budget .		...	3	...	1,7	...	2,4	5	1	7	1,5	7,2
	Revised .	1892-93 .	...	2	...	1,6	...	2,2	5	2	9	1,5	7,1
	Accounts .		...	2	...	1,5	...	2,4	5	1	9	1,6	7,2
Contributions .	Accounts .	1891-92 .	8	1,0	2	1	...	4,0	11,8	3,1	4,2	4,7	29,9
	Budget .		7	6	2	2	...	3,9	14,1	3,0	4,7	4,6	32,0
	Revised .	1892-93 .	8	6	2	2	...	4,3	13,9	3,0	4,6	4,8	32,4
	Accounts .		8	8	1	1	...	4,8	13,8	3,3	5,3	4,1	33,1
Other Receipts .	Accounts .	1891-92 .	...	1	...	1	1	7	1,5	4	1,1	4	4,4
	Budget .		...	1	...	1	1	4	9	5	1,0	4	3,5
	Revised .	1892-93 .	...	1	1	1	1	4	1,4	6	1,2	4	4,4
	Accounts .		...	...	...	1	1	2	1,6	5	1,5	5	4,5
TOTAL .	Accounts .	1891-92	8	1,4	2,2		1	15,7	13,8	4,3	9,7	11,8	59,8
	Budget .		7	1,0	2,2		1	15,9	15,5	4,8	9,5	11,2	60,9
	Revised .	1892-93	8	9	2,2		1	16,4	15,9	4,5	10,0	12,5	63,3
	Accounts .		8	1,0	1,8		1	18,7	16,0	4,9	11,3	12,3	66,9

			Ster- ling.	Ex- change.	TOTAL.									
England .	Accounts .	1891-92 .	2,3	1,0	3,3	Total, including Eng- land.	{	Accounts	1891-92 .	63,1				
	Budget .		2,2	1,1	3,3						Budget	64,2		
	Revised .	1892-93	2,6	1,6	4,2								Revised	67,5
	Accounts .		3,1	1,9	5,0										Accounts	71,9

124. The receipts in India were 6,0 more than in the Budget Estimate, of which 6 was in *Medical College Fees* in Bengal, 3,3 in *Hospital Receipts*, chiefly in Bengal and Bombay, and 1,1 in *Contributions* in Bengal and Madras. A part of the increase under *Hospital Receipts* in Bengal is due to an enhancement of the rate of recovery from the Hospital Port Dues Fund for charges incurred on account of seamen. Under *Contributions* larger amounts were received from private persons in Bengal and Madras. In the North-Western Provinces and Oudh the increase under this head was chiefly due to the contributions paid by Town Funds and Municipalities on account of the pay of vaccinators having been for the first time passed through the District Boards' accounts.

125. In *England* the increase of 9 is due to a larger amount having been realised than was estimated from the sale of furniture and effects at the Ealing Asylum, which was closed.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XXI.—Scientific and other Minor Departments.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Receipts on account of Experimental Cultivation.	Accounts	1891-92 .	...	2	...	...	...	4	1,4	1,4	2	1,4	5,0
	Budget	...	...	2	...	...	...	2	1,1	5	...	1,1	3,1
	Revised	1892-93 .	...	2	1	...	...	3	1,9	7	1	1,3	4,6
	Accounts	...	...	2	1	...	...	3	2,7	8	1	1,2	5,4
Botanical and other Public Garden Receipts.	Accounts	1891-92 .	1	1,1	...	...	...	3	3,1	5,1	5	8	11,0
	Budget	...	...	1,2	...	...	...	4	3,2	4,8	5	7	10,8
	Revised	1892-93 .	1	1,1	...	...	...	4	3,1	4,9	5	7	10,3
	Accounts	...	1	1,0	...	...	...	5	3,4	4,8	5	1	10,4
Cinchona Planta- tions.	Accounts	1891-92 .	...	...	...	...	...	11,0	...	...	7,7	...	18,7
	Budget	...	...	...	...	...	...	10,7	...	...	9,0	...	19,7
	Revised	1892-93 .	...	...	...	...	...	11,4	...	...	9,0	...	20,4
	Accounts	...	...	...	...	...	...	11,8	...	...	7,3	...	19,1
Receipts on account of Public Exhibi- tions and Fairs.	Accounts	1891-92 .	...	4	...	...	...	3	5,2	7,3	...	3	13,5
	Budget	...	1	2	...	...	...	...	5,0	5,7	...	4	11,4
	Revised	1892-93 .	1	3	...	...	...	3	5,2	5,2	...	3	11,4
	Accounts	...	1	4	...	...	...	4	4,2	5,3	...	2	10,6
Veterinary and Stallion Receipts.	Accounts	1891-92 .	2,0	...	...	...	...	(a)	...	(a)	...	(a)	2,0
	Budget	...	4	...	...	...	...	...	...	...	...	5	9
	Revised	1892-93 .	1,9	...	...	...	...	2,5	...	4	...	4	5,2
	Accounts	...	1,3	...	...	...	...	2,5	...	4	...	6	4,8
Labour and Emi- gration.	Accounts	1891-92 .	...	...	...	...	6,0	5,7	...	...	1,5	...	13,2
	Budget	...	...	...	...	...	6,2	5,0	...	...	2,0	...	13,2
	Revised	1892-93 .	...	...	...	...	6,5	5,2	...	...	1,6	...	13,3
	Accounts	...	...	...	...	...	6,4	4,9	1	...	1,0	...	12,4
Sale of Maps, In- struments, etc., by the Survey and Mathematical In- strument Depart- ment.	Accounts	1891-92 .	5,8	...	...	...	...	...	...	...	...	...	5,8
	Budget	...	6,4	...	...	...	...	...	...	...	...	...	6,4
	Revised	1892-93 .	7,0	...	...	...	...	...	...	...	...	...	7,0
	Accounts	...	8,3	...	...	...	...	...	...	...	...	...	8,3
Other Receipts	Accounts	1891-92 .	2,1	2	1	5	...	3,7	3	2,5	9,0	1,9	20,3
	Budget	...	9	...	1	2	...	2	3	1,0	7,1	1,4	11,2
	Revised	1892-93 .	9	1	1	2	...	6	3	1,0	10,7	1,3	15,2
	Accounts	...	1,0	1	1	...	...	4	2	1,2	10,0	1,4	14,4
TOTAL	Accounts	1891-92 .	10,0	1,9	6	...	6,0	21,4	10,0	16,3	18,9	4,4	89,5
	Budget	...	7,8	1,6	3	...	6,2	16,5	9,6	12,0	18,6	4,1	76,7
	Revised	1892-93 .	10,0	1,7	4	...	6,5	20,7	10,5	12,2	21,9	3,5	87,4
	Accounts	...	10,8	1,7	2	...	6,4	20,8	10,6	12,5	18,9	3,5	85,4
England	Accounts	1891-92 .	5	2	7	Total, including Eng- land.							90,2
	Budget	...	2	1	3								77,0
	Revised	1892-93 .	5	3	8								88,2
	Accounts	...	5	3	8								86,2

(a) 3,0, 3, and 5, respectively were included under Other Receipts.

126. The actuals were higher than the Budget Estimate by 9,2. Under *Receipts on account of experimental cultivation* there was an increase of 2,3, due chiefly to leasing out the Ghazipore Stud Farm lands in North-Western Provinces. Under *Veterinary and Stallion* receipts there was an increase of 3,9, of which 2,5 was due to a contribution made by Sir Dinshaw Manockjee Petit of Bombay towards the Veterinary School and Hospital at Belgachia near Calcutta. Under *Labour and Emigration* there was a decline of 1,0 in Madras, owing to there having been no emigration to Mauritius. The receipts from *Sale of Maps, etc.*, by the Survey Department showed an increase of 1,9. The improvement in *Other Receipts* is due to increased fees realized in Madras for Uncovenanted Civil Service Examinations.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
13,853,8	EXPENDITURE	14,132,5	14,344,1	14,259,9

127. The expenditure in this section exceeded that of 1891-92 by 406,1 and the Budget Estimate by 127,4. As compared with 1891-92 the increase in the ordinary expenditure is larger still, because the charges of that year included 182,1 on account of the Census. The greater portion of this increase is due to the payments made in England for the construction of two Troop-Ships and a dredger. But there was also an increase of 214,3 in the Indian charges, excluding the Census charges, which was due to the gradual growth of expenditure in all the Departments, especially the Medical Department; and to special Political Expenditure on the North-Western Frontier and in the Lushai Country. As compared with the Budget Estimate there were considerable savings under the heads "Police" and "Education" owing to certain schemes, for which provision had been made, not having been carried out; but they were more than counterbalanced by increased charges under the head "Political" and by the charges for the Troop-Ships and the dredger under "Marine," which were not provided for in the Budget.

18.—General Administration.

			India.	Central Prov- inces	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Salaries of Governor General, Govern- ors, Lieutenant- Governors, and Chief Commis- sioners, including Commissioner in Sind and his es- tablishment.	Accounts	1891-92 .	25,1	4,8	...	7,7	4,4	9,6	9,6	10,1	12,0	23,8	107,1
	Budget		25,1	4,8	...	7,7	4,8	9,6	9,6	9,6	12,0	23,1	106,3
	Revised	1892-93 .	25,1	4,8	...	6,8	4,8	9,6	9,6	9,5	12,0	23,4	105,6
	Accounts		25,1	4,8	...	6,8	4,8	9,6	9,6	9,5	12,0	23,3	105,5
Staff and Household	Accounts	1891-92 .	23,5	6	...	1,8	3	2,2	3,8	2,1	13,5	20,4	68,2
	Budget		25,6	6	...	2,0	5	2,4	3,7	2,1	13,6	18,4	68,9
	Revised	1892-93 .	23,2	6	...	2,0	5	2,4	3,7	2,1	14,4	18,9	67,8
	Accounts		24,0	6	...	2,0	5	2,3	3,9	2,0	14,4	18,8	68,5
Durbar Fund	Accounts	1891-92 .	16,5	...	...	...	...	...	...	...	...	...	16,5
	Budget		16,5	...	...	...	...	...	...	...	...	...	16,5
	Revised	1892-93 .	16,5	...	...	...	...	...	...	...	...	...	16,5
	Accounts		14,5	...	...	...	...	...	...	...	...	...	14,5
Executive Council	Accounts	1891-92 .	39,2	...	...	...	...	...	...	...	12,7	12,6	64,5
	Budget		38,8	...	...	...	...	...	...	...	12,8	12,5	64,1
	Revised	1892-93 .	39,0	...	...	...	...	...	...	...	12,7	12,3	64,0
	Accounts		39,5	...	...	...	...	...	...	...	12,7	12,1	64,3
Legislative Council	Accounts	1891-92 .	20,2	...	...	...	...	1,8	2	...	1,6	1	23,9
	Budget		19,7	...	...	...	...	2,3	3	...	1,2	1,1	24,6
	Revised	1892-93 .	19,5	...	...	...	...	2,0	2	...	1,0	6	23,9
	Accounts		16,7	...	...	...	...	2,2	2	...	1,5	6	21,2
Secretariat	Accounts	1891-92 .	197,9	9,8	1	24,0	8,1	51,9	30,2	21,3	38,4	45,7	427,4
	Budget		192,6	11,5	1	25,6	9,1	49,9	30,5	22,8	35,3	46,9	424,3
	Revised	1892-93 .	196,5	12,1	1	26,3	8,7	54,1	29,9	23,6	38,4	45,3	435,0
	Accounts		200,9	11,7	1	25,8	8,9	53,6	29,4	24,1	37,4	45,3	437,2
Tour Charges	Accounts	1891-92 .	15,2	1,2	...	5	7	3,1	4,4	4,6	2	1,6	31,5
	Budget		16,4	1,7	...	8	7	3,4	5,4	5,4	3	6	34,7
	Revised	1892-93 .	16,0	1,6	...	6	7	3,4	5,5	6,5	4	6	35,3
	Accounts		12,1	1,5	...	6	6	4,0	5,7	6,0	5	3	31,3
Board of Revenue and Financial Commissioner.	Accounts	1891-92 .	...	...	...	7,5	...	28,9	25,7	18,8	18,4	...	99,3
	Budget		...	...	...	8,5	...	27,6	25,6	18,6	18,2	...	98,5
	Revised	1892-93 .	...	...	...	8,8	...	29,6	26,5	20,0	18,2	...	103,1
	Accounts		...	...	...	8,6	...	29,4	26,9	19,8	17,7	...	102,4
Commissioners	Accounts	1891-92 .	1	19,2	19,0	20,4	5,1	53,8	51,0	34,1	...	22,8	225,5
	Budget		1	19,1	19,6	19,2	5,2	52,2	49,9	34,0	...	22,8	222,3
	Revised	1892-93 .	1	19,8	19,8	20,4	5,1	54,0	48,4	34,3	...	23,9	225,8
	Accounts		1	19,9	19,5	20,6	5,0	55,4	48,4	33,0	...	23,3	225,2

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

18.—General Administration—continued.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Inspector General of Stamps, Regis- tration, Excise, Jails and Police.	Accounts	1891-92	...	...	...	...	...	...	...	4,2	...	...	4,2
	Budget		...	2,6	...	...	5,1	...	5,2	4,4	...	5,4	22,7
	Revised	1892-93	...	2,6	...	...	4,8	...	4,7	4,3	...	5,6	22,0
	Accounts		...	2,5	...	...	4,7	...	4,8	4,3	...	5,8	22,1
Account Offices	Accounts	1891-92	61,7	7,3	2	19,2	5,2	36,5	21,3	17,2	25,4	26,6	220,6
	Budget		61,3	8,9	2	21,5	5,1	35,0	21,7	17,4	24,7	27,3	226,1
	Revised	1892-93	60,6	8,2	2	20,8	5,1	34,5	22,3	18,1	25,1	26,4	221,3
	Accounts		62,2	8,1	2	21,1	5,1	34,0	22,2	18,1	24,9	26,0	221,9
Paper Currency Office.	Accounts	1891-92	11,1	...	...	2,0	...	...	1,3	1,2	2,6	7,9	26,1
	Budget		11,0	...	...	2,3	...	...	1,4	1,1	2,6	8,5	26,9
	Revised	1892-93	10,6	...	...	2,2	...	...	1,3	1,2	2,6	8,5	26,4
	Accounts		10,5	...	...	2,3	...	...	1,3	1,2	2,6	8,6	26,5
Allowance to Pre- sidency Banks.	Accounts	1891-92	16,4	...	...	...	1,4	...	...	...	3,2	7,5	28,5
	Budget		17,6	...	...	...	1,4	...	...	...	3,3	8,2	30,5
	Revised	1892-93	16,3	...	...	...	1,4	...	...	...	3,2	7,8	28,7
	Accounts		16,4	...	...	...	1,4	...	...	...	3,2	7,8	28,8
General Establish- ment of Local Fund Offices.	Accounts	1891-92	1	2,8	1	1,0	3	29,2	5,3	12,5	27,5	10,5	89,3
	Budget		2	3,0	3	1,2	3	28,5	5,8	12,7	28,5	11,0	91,5
	Revised	1892-93	1	2,8	3	1,1	3	32,0	5,4	12,7	30,5	10,7	95,9
	Accounts		1	2,8	2	1,1	3	30,8	5,4	12,9	28,5	10,5	92,6
Other Charges, Re- serve Treasuries.	Accounts	1891-92	5	...	...	...	...	...	...	...	3	...	8
	Budget		5	...	...	...	...	...	...	...	2	...	7
	Revised	1892-93	5	...	...	...	...	...	...	...	2	...	7
	Accounts		4	...	...	...	...	...	...	...	1	...	5
TOTAL INDIA	Accounts	1891-92	427,5	45,7	103,5	...	24,1	218,4	152,8	126,1	155,8	179,5	1,433,4
	Budget		428,4	52,2	109,0	...	31,0	212,3	159,1	128,1	152,7	185,8	1,458,6
	Revised	1892-93	424,0	52,5	109,4	...	30,0	223,0	157,5	132,3	159,3	184,0	1,472,0
	Accounts		422,5	51,9	108,9	...	29,9	222,7	157,8	130,9	155,5	182,4	1,462,5
England	Accounts	1891-92	249,6	108,3	357,9	Total including England.		Accounts	1891-92	1,791,3			
	Budget		248,7	124,3	373,0			Budget		1,831,6			
	Revised	1892-93	250,2	153,7	409,9			Revised	1892-93	1,881,9			
	Accounts		255,6	153,7	409,3			Accounts		1,871,8			

128. Under this head there was a net excess of 3,9 as compared with the Budget; the excess occurred chiefly under *Executive Council* in India; under *Secretariat Charges* in India, Bengal and Madras; under *Board of Revenue, etc.*, in Bengal, North-Western Provinces and Punjab; under *Commissioners* in Burma and Bengal, and under *General Establishment of Local Fund Offices* in Bengal. There were also savings in some Provinces; the principal savings occurred in India, chiefly under *Staff and Household*, *Durbar Fund*, *Legislative Council*, *Tour Charges*, *Account Offices* and *Allowances to Presidency Banks*; there were also petty savings under various heads in Assam, North-Western Provinces and Bombay.

129. In India, under *Staff and Household*, there was a saving of 3,2 in hill journey charges and allowances, partly counterbalanced by an excess of 1,1 under Telegram charges, and of 6 owing to the payment of leave allowances to the Private Secretary. The saving under *Durbar Fund* resulted from the monthly grant of Rs 10,000 not having been drawn against during two months. The excess under *Executive Council* was due to the payment of transit pay to the Public Works Member. There was a saving of 3,0 in the *Legislative Council* on account of salaries and allowances of additional members.

130. The *Secretariat* charges exceeded the Budget by 12,9, of which 8,3 was in India, 3,7 in Bengal and 2,1 in Madras. The details of the India Secretariat charges are given below:—

1891-92. Accounts.							Budget.	1892-93. Revised.	Accounts.
<i>Secretariat (India).</i>									
32,8	Financial Department	.	.	.	.	.	33,8	34,9	35,3
23,6	Home Department	.	.	.	.	.	23,3	23,7	24,2
42,4	Foreign Department	.	.	.	.	.	37,6	41,6	44,4
21,5	Revenue and Agriculture	.	.	.	.	.	19,8	19,2	19,2
8	Translator's Department	.	.	.	.	.	8	8	8
30,0	Public Works Department	.	.	.	.	.	29,2	28,7	28,9
3,0	Government Record Department	.	.	.	.	.	3,2	3,4	3,7
43,8	Military Department	.	.	.	.	.	44,9	44,2	44,4
<hr/> 197,9	<hr/> TOTAL						<hr/> 192,6	<hr/> 196,5	<hr/> 200,9

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

18.—General Administration—continued.

131. The excess expenditure in the Foreign Department was 6,8, chiefly on account of Telegram charges; and in the Finance Department 1,5 and Home Department 9, chiefly due to the payment of privilege leave allowances, and in the former case to the salary of an officer on special duty. The excess in the Record Department is partly accounted for by the special payment of 2 to the officer in charge for editing selections from certain State papers; and partly by the cost of books purchased for the several Secretariats, under Home Department order No. 121, dated 13th February 1893.

132. The excess in Bengal and Madras occurred partly under Salaries due to privilege leave absences and to the appointment of officers on special duty, and in the former case partly under Establishment due to additional appointments sanctioned after the framing of the Budget.

133. The *Tour charges* were less than in the Budget, owing almost entirely to savings in Tour expenses of the staff and household of the Governor General. In Bengal, there was an excess of 6 under this head over the Revised Estimate, and the expenditure was higher than that of any year since 1887-88. There was excess expenditure also in North-Western Provinces, Punjab and Madras; and there were savings in Bombay, Central Provinces and Burma.

134. The excess of 3,9 under *Board of Revenue, etc.*, was composed of 1,8 in Bengal, 1,3 in North-Western Provinces, and 1,2 in Punjab, chiefly due to leave arrangements, and, in North-Western Provinces, to additional establishment sanctioned by Government, and in the Punjab to additional contingent expenditure, chiefly for purchase and repair of Chubbs locks and for postage. There was an excess under *Commissioners* of 1,4 in Burma, chiefly owing to leave arrangements, and of 3,2 in Bengal, due partly to the appointment of an additional Commissioner in the Patna Division. In Central Provinces, Assam, North-Western Provinces and Bombay, the expenditure on account of the officer in charge of the *Stamp Excise and Registration, etc., Departments* and his establishment, which used to be debited in certain proportions to those Departments, was transferred to this head from the commencement of 1892-93 under the new Provincial contract.

135. The total charge for *Account and Currency Offices* is shown below. There was a saving of 6,1 in Civil Account and Currency Offices, due chiefly to one of the two appointments of Deputy Auditor General not having been filled up for a time and to the grant for temporary establishments not having been fully utilized; and an excess of 1,5 in the office of Accountant General, Public Works Department, due to the appointment of an additional officer on inspection duty during a part of the year:—

		Civil Account and Currency Offices.	Office of A. G., P. W. D.	TOTAL.
Accounts.	1891-92	224,1	22,6	246,7
Budget		229,7	23,3	253,0
Revised	1892-93	223,6	24,1	247,7
Accounts.		223,6	24,8	248,4

136. The saving in the *Allowance to the Presidency Banks* is due to the allowance being calculated on a smaller amount of Public debt for the reasons mentioned in the last year's report. Charges for *General Establishment of Local Fund Offices* in Bengal continued to increase.

137. In *England* the greater portion of the excess is due to the payment for the management of the conversion of the 4½ per cent. Rupee loans: there was also an increase in the charge for stores and Currency note forms.

19A.—Law and Justice—Courts of Law.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
High Court, Chief Courts, Recorder's Court, and Judicial Commissioner.	{	Accounts . 1891-92	4	6,5	4,9	12,5	1	114,1	50,2	30,6	54,7	69,7	434,7
		Budget .	6	6,2	5,0	13,3	...	113,5	48,0	31,8	53,6	70,0	342,0
		Revised . } 1892-93	5	6,1	5,2	13,5	...	113,5	50,4	31,7	54,0	65,0	339,9
		Accounts }	5	5,9	5,1	13,5	...	112,5	49,9	31,9	53,3	65,1	337,7
Law Officers .	{	Accounts . 1891-92	4	4	4	4,6	4	31,5	12,6	6,7	12,8	18,5	88,3
		Budget .	3	3	8	5,1	1,0	28,2	8,3	6,5	13,7	17,9	82,1
		Revised . } 1892-93	4	3	7	5,1	4	28,2	12,7	6,6	14,0	17,4	85,8
		Accounts }	4	3	6	4,9	6	27,9	12,2	6,7	15,4	16,7	85,7
Civil and Sessions Courts.	{	Accounts . 1891-92	8,0	3,9	1,6	7,9	18,4	435,9	230,0	116,7	240,0	188,3	1,250,7
		Budget .	7,7	8,7	1,7	7,6	15,8	439,0	227,8	116,9	236,2	191,9	1,253,3
		Revised . } 1892-93	7,4	9,1	1,8	7,3	18,2	447,5	232,7	117,9	244,6	190,4	1,276,9
		Accounts }	7,5	9,0	1,8	7,1	18,5	447,6	233,5	117,3	246,4	190,3	1,279,0
Courts of Small Causes.	{	Accounts . 1891-92	6	3,4	...	3,8	...	20,1	6,6	3,9	8,7	23,8	70,9
		Budget .	4	3,8	...	3,7	...	18,2	6,7	4,3	8,7	24,8	70,6
		Revised . } 1892-93	4	3,2	...	3,3	...	18,2	6,7	4,0	8,8	23,9	68,5
		Accounts }	4	3,2	...	3,4	...	18,0	6,7	4,0	9,1	23,9	68,7

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

19A.—Law and Justice—Courts of Law—continued.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
Criminal Courts	Accounts . 1891-92	17,4	60,2	70,9	83,6	35,3	224,4	158,1	132,6	100,2	125,9	1,008,6
	Budget .	18,0	64,5	72,1	84,2	39,2	224,5	158,0	133,2	113,3	128,4	1,035,4
	Revised .	18,0	61,5	74,2	86,4	34,0	224,5	155,1	135,1	108,8	127,1	1,024,7
	Accounts .	18,5	61,3	74,2	85,3	34,5	224,6	154,9	135,5	110,3	127,9	1,027,0
Other Courts of Jus- tice.	Accounts . 1891-92	...	...	...	...	...	8,5	...	...	5,0	9,1	22,6
	Budget .	...	...	...	...	...	7,6	...	...	4,9	9,9	22,4
	Revised .	...	...	...	...	...	7,6	...	...	5,2	9,6	22,4
	Accounts .	...	...	...	...	...	7,6	...	...	5,1	9,6	22,3
Other Charges (Pleadership Ex- aminations).	Accounts . 1891-92	...	...	...	...	...	8	6	...	1,1	...	2,5
	Budget .	...	...	...	...	...	8	5	...	1,2	...	2,5
	Revised .	...	...	...	...	...	8	6	...	1,1	...	2,5
	Accounts .	...	...	...	...	...	8	7	...	1,0	...	2,5
Refunds	Accounts . 1891-92	1,0	1,0	4,0	10,1	7	12,9	3,5	6,4	8,0	4,2	51,8
	Budget .	1,4	1,5	4,2	8,6	4	11,5	4,0	4,4	6,0	4,0	46,0
	Revised .	9	1,4	5,9	9,4	9	13,2	4,3	5,2	7,5	4,0	52,7
	Accounts .	3	1,6	5,5	9,8	8	13,2	4,2	5,8	8,2	3,8	53,2
TOTAL	Accounts . 1891-92	27,8	75,4	204,3	244,3	54,9	848,2	461,6	296,9	430,5	439,5	2,839,1
	Budget .	28,4	85,0	206,3	252,8	56,4	843,3	453,3	297,1	437,6	446,9	2,854,3
	Revised .	27,6	81,6	212,8	253,8	53,5	853,5	462,5	300,5	444,0	437,4	2,873,4
	Accounts .	27,6	81,3	211,2	252,8	54,4	852,2	462,1	301,2	448,8	437,3	2,876,1

		Ster- ling.	Ex- change.	Total.					
England	Accounts . 1891-92	5	3	8	Total including Eng- land.	{	Accounts . 1891-92	2,839,9	
	Budget .	1,1	5	1,6				Budget .	2,855,9
	Revised .	2	1	3				Revised .	2,873,7
	Accounts .	2	1	3				Accounts .	2,876,4

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

19A.—Law and Justice—Courts of Law—continued.

In Bombay the saving was the net outcome of savings for Travelling Allowances and Contingencies (chiefly due to the transfer of certain charges from this head to "Stationery and Printing") partially counterbalanced by increased charges for salaries and for payments to officers of other provinces. The increased charge under this head in the Central Provinces, as compared with the previous year, was due to the appointment of two Additional Sessions Judges and Judicial Assistants with their establishment and contingent charges.

142. The decrease in *Courts of Small Causes*, as compared with the accounts of 1891-92, was due to the abolition of the appointment of the Judge of Mofussil Small Cause Courts in Bengal. There was a small saving in Bombay owing to the absence on leave and subsequent retirement of the Chief Judge of the Presidency Small Cause Court.

143. Under *Criminal Courts* there was a saving of 8,4, 4,7 occurring in Assam, 3,2 in the Central Provinces, 3,1 in the North-Western Provinces and Oudh and 3,0 in Madras, while there were also some slight excesses. The saving in Assam, Central Provinces and North-Western Provinces and Oudh occurred mainly owing to reduction in items which are shared equally between this head and "3.—Land Revenue," the causes of which have been explained under that head, but in Assam it was also partly due to a transfer of some of these items to Civil and Sessions Courts as mentioned above. In Madras there was a large saving (9,6) in the provision made in the Budget for the entertainment of stationary Sub-Magistrates to relieve Tahsildars of their Magisterial work, these officials having been entertained only late in the year; but for this saving the expenditure would have considerably exceeded the Budget for the reasons explained under "3.—Land Revenue." The increases of 2,1 and 1,1 in Upper and Lower Burma were due to increased charges for establishments, counterbalanced partially by savings in other items; and the increase of 5 in India was due to the appointment of temporary Extra Assistant Commissioners in Ajmere. The variations in other provinces were unimportant.

144. Under *Refunds* there was an excess of 7,2 distributed over almost all the provinces due generally to larger refunds of fines imposed by Courts.

145. In *England* the saving was due to provision having been made in the Budget Estimate for outfit allowance of three Judges, the charges for which were not incurred during the year.

19B.—Law and Justice—Jails.

			India.	Central Prov- inces.	BUKMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Jail Manufactures	Accounts.	1891-92.	1,1	28,0	4,3	14,6	7	66,5	25,1	14,7	19,1	8,2	182,3
	Budget		1,2	30,9	4,5	15,0	1,1	82,5	22,2	16,1	17,0	9,4	199,9
	Revised		1,1	25,9	4,6	14,6	9	72,0	24,7	13,2	23,6	8,2	188,8
	Accounts.	1892-93.	1,2	22,1	4,6	13,1	7	70,6	25,4	14,0	24,0	8,4	184,1
Other Jail Charges.	Accounts.	1891-92.	5,9	28,4	27,6	63,3	9,1	135,7	118,6	80,4	78,5	55,3	602,8
	Budget		5,8	33,3	27,8	66,9	8,5	127,5	113,6	79,5	73,0	56,4	592,3
	Revised		6,0	31,2	29,4	67,3	7,8	137,0	116,3	82,8	77,9	55,8	611,5
	Accounts.	1892-93.	6,0	32,4	29,9	63,0	7,8	140,8	113,9	82,8	79,0	56,3	611,9
Convict Charges at Port Blair, Nico- bars and Straits Settlements.	Accounts.	1891-92.	114,6	...	...	...	...	...	...	...	...	...	114,6
	Budget		116,7	...	...	...	...	...	...	...	...	...	116,7
	Revised		116,1	...	...	...	...	...	...	...	...	...	116,1
	Accounts.	1892-93.	122,1	...	...	...	...	...	...	...	...	...	122,1
TOTAL	Accounts.	1891-92.	121,6	56,4	109,8		9,8	202,2	143,7	95,1	97,6	63,5	899,7
	Budget		123,7	64,2	114,2		9,6	210,0	155,8	95,6	90,0	65,8	908,9
	Revised		123,2	57,1	115,0		8,7	209,0	141,0	96,0	101,5	64,0	916,4
	Accounts.	1892-93.	129,3	54,5	110,6		8,5	211,4	139,3	96,8	103,0	64,7	918,1
				Ster- ling.	Ex- change.	Total.							
England	Accounts.	1891-92.	1	...	...	1							
	Budget		3,1	1,6	4,7								
	Revised		4	3	7								
	Accounts.	1892-93.	4	3	7								
							Total including England.		{ Accounts Budget Revised Accounts }		1891-92 1892-93		899,8 913,6 917,1 918,8

146. The Indian expenditure was 9,2 in excess of the Budget Estimate and 18,4 in excess of the actuals of 1891-92. The increase over the Budget Estimate was due to an excess of 5,4 in *Port Blair Charges* and of 19 6 in *Other Jail Charges*, there being a saving of 15,8 in *Jail Manufactures*.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

19B.—Law and Justice—Jails—continued.

147. The expenditure on *Jail Manufactures* was smaller in Central Provinces by 8,8, in Bengal by 11,9, and in Punjab by 2,1. In Central Provinces the decrease was due mainly to the abolition of the School of Industry at Jubbulpore. In Bengal, the Budget had been framed high in view of the orders of the Secretary of State directing that the requirements of the Public Departments should, as far as possible, be supplied by the Jails; but the outlay on the purchase of raw material was smaller than anticipated, although higher than in 1891-92. In the Punjab, there was a restriction of the Jail industry owing to the unhealthiness of the season. On the other hand, there was an increase of 7,0 in Madras, due to an advance in manufacturing operations, there being a corresponding increase in the receipts.

148. Of the increase of 19,6 in *Other Jail Charges*, the main items were Bengal 13,3, Madras 6,0 and Punjab 3,3. The increased expenditure was due to increase in Jail population and high price of food grains. The excess in *Port Blair Charges* was caused by increased expenditure of 3,9 in timber supplies and 1,9 in Commissariat supplies.

149. In *England* the greater portion of the Budget Estimate was for coal for Port Blair, but no demand was made.

20.—Police.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Presidency Police	Accounts	1891-92	...	...	...	...	...	72,9	...	...	25,4	33,5	131,8
	Budget		...	...	...	...	...	74,8	...	...	25,4	28,8	129,0
	Revised		...	...	...	...	...	74,8	...	...	25,6	22,9	123,3
	Accounts	1892-93	...	...	...	...	...	75,6	...	...	26,4	22,9	124,9
Superintendence	Accounts	1891-92	...	4,2	...	11,9	3,2	12,3	14,1	13,6	12,6	5,7	77,6
	Budget		...	5,0	...	12,5	...	12,5	13,8	12,4	11,6	6,1	73,9
	Revised		...	4,6	...	12,1	...	13,4	14,2	12,4	13,3	5,8	75,8
	Accounts	1892-93	...	5,2	...	12,0	...	13,8	14,5	12,4	13,2	6,0	77,1
District Executive Force.	Accounts	1891-92	39,4	124,0	178,6	214,6	42,2	395,7	369,7	252,5	351,6	335,1	2,303,4
	Budget		42,4	135,4	187,3	183,4	44,6	413,3	367,0	268,7	356,6	353,9	2,352,6
	Revised		41,5	131,4	181,0	179,8	43,2	398,5	379,0	265,0	352,5	321,8	2,293,7
	Accounts	1892-93	41,6	131,3	179,6	176,6	42,3	402,4	380,9	272,6	354,2	316,0	2,297,5
Municipal and Can- tonment Police.	Accounts	1891-92	...	...	11,1	...	...	...	...	55,2	...	4,0	70,3
	Budget		...	...	12,0	...	...	...	...	55,3	...	4,1	71,4
	Revised		...	...	11,1	...	...	...	...	55,3	...	4,0	70,4
	Accounts	1892-93	...	...	10,9	...	...	...	...	55,1	...	3,9	69,9
Government Rail- way Police.	Accounts	1891-92	3,5	1,9	1,4	4,1	1	11,3	5,1	13,0	1,4	10,6	52,4
	Budget		3,1	1,8	2,1	4,6	1	10,4	8,1	13,6	10,7	12,0	66,5
	Revised		3,1	1,7	2,0	4,2	1	10,4	9,6	13,6	1,6	12,4	58,7
	Accounts	1892-93	3,3	2,0	2,2	4,0	1	10,3	9,9	13,1	1,6	12,1	58,6
Village Police	Accounts	1891-92	...	...	...	15,4	1	20,1	255,3	...	6	87,1	378,6
	Budget		...	...	...	20,6	2	22,0	256,6	...	1,0	89,6	390,0
	Revised		...	...	...	8,1	1	23,0	257,8	...	6	92,5	382,1
	Accounts	1892-93	...	...	...	7,5	1	23,5	257,2	...	7	92,9	381,9
Special Police	Accounts	1891-92	...	...	493,1	28,6	76,2	79,8	4	27,7	9	61,0	767,7
	Budget		...	4	493,1	77,4	66,2	42,7	5	29,8	9	63,8	744,8
	Revised		...	3	455,2	76,3	68,4	77,9	4	30,1	9	60,4	769,9
	Accounts	1892-93	...	3	461,2	77,2	71,6	79,5	4	29,3	8	60,0	780,3
Cattle Pounds	Accounts	1891-92	2	5,9	1	4	2,3	4,1	8,9	3,0	24,6	12,0	61,5
	Budget		1	6,5	2	5	2,7	3,6	8,4	3,3	25,9	11,8	63,0
	Revised		1	6,0	2	4	2,5	3,0	9,3	3,1	25,5	12,2	63,2
	Accounts	1892-93	1	5,8	1	4	2,4	4,0	9,5	3,2	25,2	12,6	63,3
Other Charges	Accounts	1891-92	11,2	1	4	1,5	1	7,8	4	5	5	2,8	25,3
	Budget		11,1	1	3	1,0	1	2,8	4	5	...	2,5	18,8
	Revised		10,8	1	5	9	1	3,0	4	5	...	2,6	18,9
	Accounts	1892-93	11,8	1	4	1,1	1	2,4	4	5	...	3,4	20,2
TOTAL	Accounts	1891-92	54,3	136,1	961,2	...	124,2	604,0	653,9	365,5	417,6	551,8	3,868,6
	Budget		56,7	149,2	965,0	...	113,9	582,1	654,8	383,6	432,1	572,6	3,910,0
	Revised		55,5	144,1	931,8	...	114,4	604,9	670,7	380,0	420,0	534,6	3,856,0
	Accounts	1892-93	56,8	144,7	933,2	...	116,6	611,5	672,8	386,2	422,1	529,8	3,873,7

150. The expenditure was less than the amount provided in the Budget Estimate by 36,3. There were savings in Burma (31,8), Madras (10,0), and Bombay (42,8), and excess expenditure in Bengal (29,4) and North-Western Provinces (18,0). The saving in Burma occurred mainly in the District Executive Force, which was below the sanctioned strength, and in the Village Police in consequence of the abolition of daid headmen owing to the introduction of the Village Act. In Bombay the Budget provided 23,0 for

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*20.—Police—*continued.*

a reorganisation of the District Executive Force, which, however, was not sanctioned, and there were other considerable savings in the grant for the District Executive Force. In Madras also a scheme for the reorganisation of the Railway Police, for which 8,7 was provided in the Budget, was not carried out. The major part of the excess in North-Western Provinces and Oudh was due to a reorganisation scheme sanctioned by the Secretary of State, on account of which an additional grant of 15,0 was made in the course of the year. In Bengal the increase is more than accounted for by the heavy expenditure in South Lushai Hills, the grant for which proved quite inadequate to meet the charges on account of transport and rations. The variations under the different minor heads are explained in further detail below.

151. As compared with the previous year the total increase was only 5,1, but there were considerable variations in the different Provinces. There were large decreases in Burma (28,0) and Bombay (22,0), but these were more than counterbalanced by increases in all the other Provinces, except Assam, the largest being in the North-Western Provinces and Oudh (18,9) and the Punjab (20,7). The decrease in Burma was due to the scheme introduced in 1892-93 for the reorganization of the Special Police, under which the Military Police in Lower Burma was largely increased, the Civil Police being reduced, and the Karen Levy being transferred from Upper to Lower Burma. In Bombay the decrease occurred chiefly under District Executive Force, owing to a reduction in the charges for clothing and arms and accoutrements, and to special charges having been incurred in 1891-92 in re-arming the force and for clothing, as that year was the last of the quinquennial contract for clothing, and under Presidency Police owing to the contribution paid by the Bombay Municipality, which is credited by deduction from the charges having amounted to 37,4 against 26,9 in the previous year. The increase in the Central Provinces and North-Western Provinces and Oudh and the Punjab was due in part to reorganization schemes, and in the last case also to a large increase under Arms, etc., new arms having been obtained from the Military Department. In Bengal it was due to an increased rate of pay for the lowest grade of constables, to an enhanced grant for contract contingencies, and to the transfer to this head of the charge for Medical Stores required for the Police.

152. Under *Presidency Police*, the saving in Bombay as compared with the Budget is due to a special provision of 10,1 for a reorganization of the Police force not having been utilised, this saving being partly counterbalanced by an over-estimate by 3,2 of the contribution payable by the Bombay Municipality and a slight increase in expenditure under some heads. In Bengal the increase, as compared with the previous year, was due to the inclusion for the first time under this head of the charges for cattle pounds, and for police supplied to private individuals.

153. Under *Superintendence* there was an increase of 1,6 in Madras, no provision having been made in the Budget for the appointment of a third Deputy Inspector General of Police; and of 1,3 in Bengal, due, among other causes of a temporary character, to the formation of a Branch Office of the Inspector General at Bankipur.

154. Under *District Executive Force* there was a saving in all the Provinces except North-Western Provinces and Oudh and Punjab, the net total being 55,1. The greater part of this occurred in Bombay where, in addition to the saving of 23,0 owing to the failure of the reorganisation scheme mentioned above there were savings in other items specially in Establishment and Clothing Charges and Arms, Accoutrements and Ammunition; charges for country Stationery were also transferred from this head to "30—Stationery and Printing;" the total saving was thus raised to 37,9. In Bengal there was a saving of 10,9 chiefly in Salaries and Establishments and in the contract grant for contingencies. There were savings of 7,7 in Upper Burma and of 6,8 in Lower Burma, owing largely to the forces being under sanctioned strength and in the latter case also to the reduction of the Akyab punitive police and to the transfer to the Public Works Department of the provision made for petty construction. In the Central Provinces there was a saving of 4,1, the reorganisation of the force not having been carried out in the beginning of the year as expected. The remaining noteworthy differences have been explained above (paragraphs 150 and 151).

155. The saving of 9,1 in *Government Railway Police* in Madras has been explained above. The difference between the actuals of the two years in the North-Western Provinces and Oudh is due to the inclusion in the later year of the charges for the Oudh and Rohilkhund Railway Police.

156. Under *Village Police* the saving of 13,1 in Lower Burma has been already mentioned (paragraph 150). The increased charge in Bengal is due to the extension of Act V of 1887 in the districts of the Chota Nagpore Division. The excess in Bombay was chiefly due to transfer to this head of charges for which provisions had been made under "3—Land Revenue."

157. The increase in the *Special Police* charges in Bengal was, as already explained, due to heavy expenditure in the South Lushai Hills. In Assam also the Budget provision for Lushai charges was too low. The savings in Bombay arose in connection with the Kathiawar Agency Police and the Mowassee and Bhils, which were not maintained at full strength. The variations between the actuals in Burma have been already explained (paragraph 151).

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

21.—Marine.

			India.	BURMA.		Assam.	Bengal.	Madras.	Bombay.	TOTAL.
				Upper.	Lower.					
General Supervision and Accounts.	Accounts .	1891-92	14.8	...	...	...	...	...	...	14.8
	Budget .		15.3	...	...	...	...	...	...	15.3
	Revised .	1892-93	15.0	...	...	...	...	...	...	15.0
	Accounts .		14.3	...	...	...	...	...	...	14.3
Marine Survey and Establishment.	Accounts .	1891-92	7.0	...	3.9	...	7.4	7	2.0	21.0
	Budget .		8.9	...	4.3	...	7.2	7	2.0	23.1
	Revised .	1892-93	8.0	...	4.1	...	7.2	7	2.0	22.0
	Accounts .		7.1	...	4.2	...	7.4	7	1.9	21.3
Dockyards .	Accounts .	1891-92	71.7	...	...	...	...	...	...	71.7
	Budget .		84.0	...	...	...	...	...	...	84.0
	Revised .	1892-93	82.2	...	...	...	...	...	...	82.2
	Accounts .		54.4	...	...	...	...	...	...	54.4
Salaries and Allowances of Officers and men afloat.	Accounts .	1891-92	86.9	8.9	3.9	2.1	7.4	1	1.0	110.3
	Budget .		92.0	10.5	4.7	2.6	7.5	3.3	9	121.5
	Revised .	1892-93	82.0	9.2	4.9	2.2	7.0	2	9	106.4
	Accounts .		77.2	8.4	4.8	2.4	7.2	1	9	101.0
Marine Stores and Coal for Building and Repairs of Ships.	Accounts .	1891-92	53.4	10.7	3.2	2.0	11.5	...	7	81.5
	Budget .		47.0	15.7	3.4	2.4	8.8	...	7	78.0
	Revised .	1892-93	42.0	13.0	3.2	3.0	6.0	...	7	67.9
	Accounts .		-17.1	12.1	2.9	2.3	7.5	...	5	8.2
Pilotage. Pilot Establishment, and Vessels.	Accounts .	1891-92	...	...	...	2	58.5	...	5	59.2
	Budget .		...	...	...	2	56.4	...	3	56.9
	Revised .	1892-93	...	...	...	2	55.0	...	3	55.5
	Accounts .		...	...	...	2	54.6	...	3	55.1
Other Charges	Accounts .	1891-92	22.0	14.6	19.3	9.6	9.4	14.3	1	89.3
	Budget .		58.7	28.7	33.9	5.5	8.6	8.1	2	143.7
	Revised .	1892-93	48.8	22.4	23.2	4.4	10.9	11.1	2	131.0
	Accounts .		59.3	22.2	23.0	5.0	17.7	10.2	2	137.6
TOTAL	Accounts .	1891-92	255.8	64.5		13.9	94.2	15.1	4.3	447.8
	Budget .		305.9	101.2		10.7	88.5	12.1	4.1	522.5
	Revised .	1892-93	288.0	80.0		9.8	86.1	12.0	4.1	480.0
	Accounts .		195.2	77.6		9.9	94.4	11.0	3.8	391.9
Deduct—Amounts transferred to other heads.	Accounts .	1891-92	11.2	...	...	...	...	...	...	11.2
	Budget .		8.9	...	...	...	...	...	...	8.9
	Revised .	1892-93	...	...	...	...	...	...	...	...
	Accounts .		...	...	...	...	...	...	...	...
TOTAL	Accounts .	1891-92	244.6	64.5		13.9	94.2	15.1	4.3	436.6
	Budget .		297.0	101.2		10.7	88.5	12.1	4.1	513.6
	Revised .	1892-93	288.0	80.0		9.8	86.1	12.0	4.1	480.0
	Accounts .		195.2	77.6		9.9	94.4	11.0	3.8	391.9
England	Accounts .	1891-92	133.4	58.0	191.4	Total, including England.	Accounts .	1891-92		628.0
	Budget .		177.7	88.9	266.6		Budget .			780.2
	Revised .	1892-93	301.1	180.7	481.8		Revised .	1892-93		961.8
	Accounts .		290.5	174.7	465.2		Accounts .			857.1

158. As explained in connection with the corresponding Revenue head (paragraph 119), the variations in the "India" column are to a large extent nominal being due partly to the introduction, under the orders of the Government of India, of the practice of deducting from the expenditure side recoveries for work executed for other Departments and Local Governments, which used previously to be credited to receipts.

159. Another change, which has interfered with a correct comparison under some of the minor heads, between the actuals of 1892-93 on the one hand and the estimates of that year and the actuals of 1891-92 on the other, is that recoveries from the Military Department for charges for stores, coal, landing and embarking troops, etc., which used to be deducted from the total Marine expenditure, are now deducted from each minor head affected.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*21.—Marine—*continued.*

160. The net total expenditure in the India column can, however, be fairly compared, and it has been as follows:—

Accounts, 1891-92	158,0
Budget Estimate, 1892-93	209,5
Revised Estimate, 1892-93	186,0
Accounts, 1892-93	166,8

The savings on the Budget are, on the whole, due to larger net recoveries from other Departments (after allowing for the extra charges which the work sometimes involved), to savings under Salaries, etc., chiefly due to the turret ships and torpedo boats being taken over by the Admiralty (the subsidy payable to the Admiralty being charged in the Home Accounts), and to the improvement on the receipt side under sale-proceeds of vessels (see paragraph 122). The difference in the actuals is due to special charges for the purchase of vessels, including those required for the Indus Ferry arrangements which were provided for in the Budget, and the *Elphinstone* for which no such provision was made. These vessels cost altogether 38,9; but against this excess is the set off due to the last two causes mentioned in the preceding paragraph.

161. Under *Dockyards* the decrease is due to the changes above alluded to in the system of accounting for recoveries from Local Governments and other Departments on account of work. Eliminating the recoveries just mentioned the expenditure compares as follows:—

	Kidderpore.	Bombay.	TOTAL.
Accounts, 1891-92	33.4	38.3	71.7
Budget, 1892-93	38.1	45.9	84.0
Accounts, 1892-93	36.3	52.4	88.7

It will be seen that there was really an increase in the expenditure in 1892-93, though it was mostly for other Departments so that the recoveries were increased too. The variations occurred chiefly in the Bombay Dockyard which was considerably more active than in the previous year.

162. Under *Salaries and allowances of officers and men afloat* there is a decrease of 14,8 as compared with the Budget in the charges of the Royal Indian Marine, which is due to the establishment having been below strength; to the taking over by the Admiralty of the turret ships and torpedo boats; to the late arrival of the new dredger; and to the non-arrival of the new guard ship for Port Blair. In *Upper Burma* there is a saving of 2,1 under this head owing to new vessels, for which provision had been made in the estimates, not having arrived during the year. In Madras a grant of 2,6, which had been provided to supplement, in case of necessity, the expenditure incurred by Port Funds for the maintenance of the Dredger *Wenlock*, was not required.

163. Under *Marine Stores and Coal, etc.*, there is a minus entry under India as the deductions on account of work executed, and stores supplied by the Marine Department include Europe stores, charged in the Home Accounts, and the total recovery thus made exceeded the Indian expenditure in 1892-93.

164. Under *Pilot Establishments and Vessels* the charges are lower, partly as a consequence of the lower receipts (see paragraph 120) and partly owing to a smaller number of pilot vessels being on commission.

165. Under *Other Charges* the actuals for 1892-93 in India included 29,9 paid for vessels purchased for the Indus Ferry arrangements which were provided for in the Budget, and 9,0 paid for the steamer *Elphinstone* which was not so provided for. On the other hand, there was a saving of 6,4 in the charge for hire of vessels, as no vessels were hired for the inspection of the Laccadives or for the tour of the Chief Commissioner of Burma as estimated for. The reduction in Upper Burma is due to the provision in the estimates for the shallow draft steamer then under construction by Messrs. Yarrow and Company of London, not having been utilised in consequence of the cost being finally charged in the Home Accounts. In Lower Burma, the subsidy payable for the Attaran Natman and Kyondo Line for three months was disbursed in the following year, and the provision made for a light vessel for the Baragua flats was not fully utilised. In Bengal, the excess was due to the outlay incurred in the year for the new pilot vessel to replace the *Coleroon*. In Madras, the expenditure incurred for the construction of vessels to replace the *Margaret*, *Northcote* and the *Pearl* exceeded the original allotment.

166. In *England* the accounts of 1892-93 exceeded the Budget Estimate by 112,8, the increase in the charge for stores for India being 114,0. This was mainly due to large payments on account of the Troop-Ships *Warren Hastings* and *Minto* and the dredger *Mud Turtle*. Under *Contributions towards the expenses of Her Majesty's ships employed in the Indian seas*, there was an increase of 2,5 mainly on account of charges in connection with Her Majesty's ship *Sphinx*. There was a saving of 5,0 in the *Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels*, as the Admiralty did not take charge of the vessels as early as was expected; but there was an increase of 1,3 in the charge for advances of pay to Marine Officers on appointment.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

22.—Education.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.	
					Upper.	Lower.								
Direction	{	Accounts	1891-92	...	2,7	...	2,6	2,1	6,4	4,2	4,1	5,7	4,6	32,4
		Budget		...	2,8	...	2,9	2,1	6,4	4,1	4,3	5,9	4,6	33,1
		Revised	1892-93	...	2,7	...	2,8	1,8	6,3	3,9	4,0	5,4	5,1	32,0
		Accounts		...	2,7	...	2,8	1,8	6,1	3,9	4,3	5,2	5,1	31,9
Inspection	{	Accounts	1891-92	8	8,1	3,3	6,7	3,8	61,8	26,8	16,5	35,5	22,4	185,7
		Budget		8	8,2	4,7	7,0	3,8	61,1	27,0	17,0	35,4	22,9	187,9
		Revised	1892-93	9	7,3	4,2	7,3	3,8	60,0	26,9	17,0	36,1	22,9	186,4
		Accounts		8	7,3	3,9	7,2	3,8	59,1	25,3	16,6	36,2	22,8	183,0
University	{	Accounts	1891-92	...	...	...	...	...	...	...	...	...	1,5	5,7
		Budget		...	...	...	...	...	...	...	...	...	1,0	4,8
		Revised	1892-93	...	...	...	...	...	...	...	...	...	1,0	4,8
		Accounts		...	...	...	...	...	...	...	...	...	1,0	4,8
Government leges.	{	Accounts	1891-92	3,6	2,0	...	...	...	65,4	10,2	5,3	29,5	25,6	141,6
		Budget		3,6	2,0	...	...	...	64,0	12,0	5,9	31,7	26,4	145,6
		Revised	1892-93	3,4	1,9	...	...	...	62,6	11,7	5,4	34,1	25,5	144,6
		Accounts		3,4	1,8	...	...	...	61,0	11,8	5,5	34,2	26,1	143,8
Government Schools	{	Accounts	1891-92	3,7	36,1	5	7,0	9,7	78,4	103,8	67,9	98,0	193,0	598,1
		Budget		3,9	41,2	7	8,0	10,3	77,0	102,5	70,0	122,2	210,6	646,4
		Revised	1892-93	3,8	33,2	7	9,0	9,8	76,7	105,2	67,9	109,2	197,0	612,5
		Accounts		3,9	32,3	6	8,8	9,6	77,9	105,5	68,9	106,3	197,7	611,5
Grants-in-aid and Payments by Re- sults.	{	Accounts	1891-92	5,7	8,0	4,4	17,3	15,8	128,5	33,5	28,7	74,4	45,7	362,0
		Budget		5,4	9,7	3,5	19,3	17,7	130,3	35,2	28,2	75,3	52,6	377,2
		Revised	1892-93	5,7	10,0	3,5	17,8	16,7	126,3	37,7	29,4	74,4	45,4	366,9
		Accounts		5,7	10,3	5,0	16,4	16,3	127,4	37,5	29,2	73,6	45,8	367,3
Scholarships	{	Accounts	1891-92	7	3,1	5	1,5	2,0	21,2	5,6	7,0	2,5	7,6	51,7
		Budget		6	3,7	6	1,5	2,3	19,1	5,5	10,0	2,3	9,2	54,8
		Revised	1892-93	5	3,1	5	1,3	2,0	21,4	5,5	7,3	2,6	7,8	52,0
		Accounts		6	2,7	5	1,1	1,9	21,3	5,2	7,8	2,6	7,6	51,3
Other Charges	{	Accounts	1891-92	5	3,9	...	8,5	5	4,6	2,8	3,7	2,7	17,9	45,1
		Budget		7	3,8	1	9,4	7	4,4	2,6	2,6	3,9	16,3	44,5
		Revised	1892-93	1,0	1,3	1	8,8	5	5,7	3,7	2,5	2,9	17,0	44,0
		Accounts		9	1,1	1	8,7	5	6,4	5,0	2,3	2,9	12,8	40,7
TOTAL	{	Accounts	1891-92	15,0	63,9	52,3		33,9	366,3	186,9	137,4	248,3	318,3	1,422,3
		Budget		15,0	71,4	57,7		36,9	362,3	188,9	141,8	276,7	343,6	1,494,3
		Revised	1892-93	15,3	60,0	56,0		34,6	359,0	194,6	137,3	264,7	321,7	1,443,2
		Accounts		15,3	58,2	55,1		33,9	359,2	194,2	138,4	261,0	318,9	1,434,2
England	{	Accounts	1891-92	1,7	8	2,5		Total, including Eng- land.						1,424,8
		Budget		1,6	8	2,4								1,496,7
		Revised	1892-93	1,7	1,0	2,7								1,445,9
		Accounts		1,7	1,1	2,8								1,437,0

167. The Indian expenditure is steadily increasing and was larger than that of the previous year by 11,9, although it was smaller than the amount provided in the Budget Estimate by 60,1. The saving as compared with the Budget occurred chiefly in the Central Provinces (13,2), Madras (15,7) and Bombay (24,7). In the Central Provinces a number of schools was transferred to Municipalities. In Madras and Bombay the Budget had provided for large increases on account of primary education; but the actual increase in Madras, though considerable, fell short of the amount provided; in Bombay the increase was smaller, but a considerable portion of the saving is also due to certain grants (11,0) estimated under this head having been adjusted as contributions under the adjusting heads. In the North-Western Province and Oudh the Budget Estimate was exceeded owing, among other reasons, to the establishment of an Industrial School at Lucknow, to a special building grant, and to a large refund of an erroneous credit in 1891-92.

168. The increase as compared with the accounts of 1891-92 occurred chiefly in Madras and in the North-Western Provinces and Ouh owing to the reasons mentioned above, and in the former case

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*22.—Education—*continued.*

to the establishment of a Training College at Calicut. The important variations in the different minor heads are explained below.

169. Under *Inspection* the actuals are slightly less than in 1891-92, when there was a special charge in Bengal on account of arrear contributions for pensions of Local Fund Officers.

170. Under *Government Colleges* the decrease in Bengal is due to the retirement of senior officers. In Madras there is an increase of 4,7 over the actuals of 1891-92, due partly to the institution in the Law College of special classes for the Pleaders Examination and to the constitution of the Calicut College as a second grade Training College; but chiefly to a redistribution of the expenditure on the Teachers' College between the College and School Departments.

171. Under *Government Schools* there is a saving, as compared with the Budget, of 34,9, of which 8,9 occurs in the Central Provinces, 15,9 in Madras and 12,9 in Bombay. In the Central Provinces the decrease is due partly to the transfer of a number of Schools to Municipal Committees and partly to the transfer to the head "Grants-in-aid" of 2,5 sanctioned on account of extra expenditure on Primary education. In Madras the provision on account of an extension of District Board schools had been pitched too high with reference to an order of Government which ruled that District Boards should spend on primary education all funds set free by the transfer to Government of charges for technical education. In Bombay, the saving is partly nominal being due to transfers to other heads, and it is partly due to reduction of the special grants made in the Budget under the Local Boards Act. In both these provinces, however, there was an increase, as compared with the accounts of 1891-92, due to the extension of Primary Education. In North-Western Provinces and Oudh there is an increase of 3,0, due partly to the establishment of an Industrial School at Lucknow and partly to an additional grant sanctioned for connecting the Agra Normal School with the water-works.

172. Under *Grants-in-aid and Payments by Results* there was an increase of 2,3 in North-Western Provinces and Oudh, due to additional grants for buildings and for the education of European and Eurasian indigent children; of 1,0 in the Punjab, due to a special grant for a chapel for the Murree Asylum; and of 1,5 in Upper Burma, owing to the Director of Public Instruction having sanctioned large payments of results-grants to indigenous schools out of probable savings which did not exist, the result being an excess under the major head which has been brought by the Comptroller to the notice of the Local Government. There were savings of 2,9 in Lower Burma and in Bengal and 6,8 in Bombay, this last being due to transfers to the Public Works and adjusting heads.

173. For *Scholarships* the Budget was too low in Bengal and too high in the Punjab and Bombay; there being very little difference between the actuals for the two years in any of these Provinces.

174. Under *Other Charges* there was a decrease of 2,7 in the Central Provinces, due to a smaller expenditure on the Government Book Depot at Nagpur owing to the expected transfer of the depot to a private agency. There was also a large saving on this account in Bombay. In Bengal there was excess expenditure owing to a special grant to the Calcutta Public Library, and to large refunds which also contributed to the excess in the North-Western Provinces and Oudh.

23.—Ecclesiastical.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Church of England	Accounts	1891-92 .	10,2	3,2	2,2	4,4	1,0	13,0	16,5	18,5	28,3	21,1	118,4
	Budget		13,1	3,3	3,5	4,8	1,4	11,8	16,7	18,5	26,3	23,2	122,6
	Revised	1892-93 .	12,1	3,6	3,3	4,8	1,2	12,2	17,3	18,3	28,0	21,2	122,5
	Accounts		12,3	3,6	3,8	4,8	1,1	11,7	17,6	17,8	28,0	21,1	121,8
Church of Scotland	Accounts	1891-92 .	8	...	...	...	...	1,4	1,8	...	1,8	3,1	8,9
	Budget		8	...	...	...	...	1,4	1,8	..	2,8	3,5	10,3
	Revised	1892-93 .	8	...	...	...	...	1,4	1,6	4	2,8	3,5	10,5
	Accounts		6	...	...	...	...	1,4	1,6	3	2,9	3,5	10,3
Allowance to other Clergymen.	Accounts	1891-92 .	6	2	1	5	...	1,0	1,7	2,1	1,0	2,1	9,3
	Budget		6	2	1	5	...	1,0	1,9	2,2	1,2	2,4	10,1
	Revised	1892-93 .	6	3	1	5	...	1,0	1,5	2,2	6	2,3	9,1
	Accounts		7	4	1	5	...	1,0	1,5	2,4	1,0	2,2	9,8
Payments to offi- cers of other Pro- vinces.	Accounts	1891-92 .	...	...	...	...	...	...	...	...	...	...(a)	...
	Budget		...	...	...	...	...	...	...	...	...	...	...
	Revised	1892-93 .	...	...	...	...	...	...	...	...	...	3	3
	Accounts		...	...	...	...	...	...	...	...	...	2	2

(a) : was shown under Church of England.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

23.—Ecclesiastical—continued.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.	
					Upper.	Lower.								
Other Charges	{	Accounts	1891-92 .	2,8	7	4	1,2	2	3,4	3,3	3,1	4,8	4,5	24,4
		Budget		2,8	1,0	4	1,2	4	3,6	3,4	3,2	5,0	4,7	25,7
		Revised	1892-93 .	2,9	8	7	1,2	2	3,2	3,5	3,0	5,1	4,8	25,4
		Accounts		3,0	8	6	1,2	2	3,3	3,6	3,0	4,9	4,9	25,5
TOTAL	{	Accounts	1891-92	14,1	4,1	8,8		1,2	18,8	23,3	23,7	35,9	30,8	161,0
		Budget		17,3	4,5	10,5		1,8	17,8	23,8	23,9	35,3	33,8	168,7
		Revised	1892-93 .	16,4	4,7	11,1		1,4	17,8	23,9	23,9	36,5	32,1	167,8
		Accounts		16,6	4,8	11,0		1,3	17,4	24,3	23,5	36,8	31,9	167,6

			Ster- ling.	Ex- change.	TOTAL.									
England	{	Accounts	1891-92 .	4	2	6	Total, including Eng- land.	{	Accounts	1891-92 .	161,6			
		Budget		4	2	6			Budget		169,3			
		Revised	1892-93 .	3	2	5			Revised	1892-93 .	164,3			
		Accounts		3	2	5			Accounts		168,1			

175. The actuals for 1892-93 were less than the Budget Estimate by 1,2, and more than the accounts of 1891-92 by 6,5. The charges of 1891-92 were unusually low owing to the Bishop of Calcutta being absent on leave and to only two Chaplains of the Church of Scotland being actually on duty in Madras. This accounts for the increase in India and Madras.

176. In Upper Burma the increase under *Church of England* is due to the employment of an additional Junior Chaplain. In North-Western Provinces and Oudh the increase under the same head is due to charges of the newly-created see of Lucknow, for which no provision was made in the Original Estimate.

177. In *England* provision was made in the Budget for the passage of eight Chaplains, but only six came out.

24.—Medical.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Hom- bay.	TOTAL.
					Upper.	Lower.							
Medical Establish- ments.	Accounts	1891-92	9,8	18,4	10,7	13,6	12,2	56,4	43,7	28,6	44,5	30,6	268,5
	Budget		9,8	19,3	11,7	15,0	13,0	57,2	44,6	31,0	44,5	31,4	278,4
	Revised	1892-93	10,7	18,2	11,3	15,5	12,7	60,0	44,6	30,6	45,9	31,2	280,7
	Accounts		11,0	17,8	11,0	14,9	13,0	59,8	44,5	31,1	46,6	31,5	281,2
Vaccine Establish- ments and Sanitary Commissioner.	Accounts	1891-92	6,2	4,5	5	2,9	2,6	21,4	15,8	11,0	81,4	28,1	174,4
	Budget		6,8	11,5	7	4,1	2,9	17,8	18,5	11,5	79,3	32,1	185,2
	Revised	1892-93	6,7	8,0	6	2,7	2,6	20,0	18,3	11,5	82,3	29,6	182,3
	Accounts		6,9	8,2	7	2,8	2,7	19,8	19,0	11,8	78,5	30,0	180,4
Medical Colleges and Schools.	Accounts	1891-92	...	...	...	2	...	26,8	2,7	10,2	16,0	18,2	74,1
	Budget		...	...	...	3	...	27,0	3,0	12,5	15,4	17,7	75,9
	Revised	1892-93	...	...	...	4	...	27,0	2,9	12,3	16,0	17,3	75,9
	Accounts		...	...	...	3	...	26,6	2,9	13,1	17,1	17,7	77,7
Government Hospi- tals and Dispens- aries.	Accounts	1891-92	(a) 5,1	6,9	5,6	1,8	9,7	44,4	42,5	31,2	92,7	59,7	209,6
	Budget		5,5	8,2	8,0	2,8	9,9	43,7	42,0	32,6	96,8	67,4	316,9
	Revised	1892-93	5,5	8,0	6,4	2,7	10,2	46,3	45,8	33,5	97,1	64,6	320,1
	Accounts		5,5	7,7	6,5	3,0	10,8	49,1	46,9	33,7	95,0	67,5	325,7
Lunatic Asylum	Accounts	1891-92	4	1,6	...	2,9	8	11,0	6,5	3,2	8,5	10,4	45,3
	Budget		4	1,7	...	3,1	10	11,8	6,6	3,3	8,6	11,7	48,2
	Revised	1892-93	4	1,7	...	3,3	9	11,2	6,7	3,1	9,1	11,0	47,4
	Accounts		4	1,7	...	3,3	8	11,2	6,7	3,1	9,3	11,2	47,7
Grants for Medical Purposes.	Accounts	1891-92	...	2	1	8	5	3	1,2	...	8	3	4,2
	Budget		...	4	1	5	6	3	9	...	6	5	3,9
	Revised	1892-93	...	4	1	7	4	4	1,1	...	1,1	4	4,5
	Accounts		...	3	1	7	3	4	1,1	...	9	7	4,5
Other Charges	Accounts	1891-92	...	...	...	7	...	4,1	6	1	1,9	1,9	9,3
	Budget		...	...	...	8	...	4,2	4	2	1,8	2,8	10,2
	Revised	1892-93	...	...	...	3	...	4,1	9	2	1,4	2,1	9,0
	Accounts		...	...	...	3	...	3,9	8	1	1,6	2,2	8,9
TOTAL	Accounts	1891-92	21,5	31,6	39,8		25,8	164,4	113,0	84,7	245,8	149,2	825,4
	Budget		22,5	41,1	48,0		27,4	162,0	116,0	91,1	247,0	163,6	918,7
	Revised	1892-93	23,3	36,3	44,0		26,8	169,0	120,3	91,2	252,8	156,2	919,9
	Accounts		23,8	35,7	43,6		27,6	170,8	121,9	92,9	249,0	160,8	926,1

(a) Includes 1,3 which were shown in 1891-92 under Grants for Medical purposes.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*24.—Medical—*continued.*

		Ster- ling.	Ex- change.	Total.				
England	{	Accounts. 1891-92.	6.5	2.8	9.3	Total, including Eng- land.	Accounts. 1891-92.	884.7
		Budget .	8.3	4.1	12.4		Budget .	931.1
		Revised .	9.6	5.8	15.4		Revised .	935.3
		Accounts. 1892-93.	9.7	5.8	15.5		Accounts. 1892-93.	941.6

178. The expenditure in India exceeded the Budget Estimate by 7.4, only but was higher than that of 1891-92 by 50.7, which again was higher than that of the previous year by 77.0. The increase was general in all the provinces and occurred under all the minor heads, but chiefly under *Medical Establishments and Hospitals and Dispensaries*.

179. Under *Medical Establishments* the excess over the Budget was 2.8, due chiefly to the extra cost caused by privilege leave and to the additional expenditure incurred from Provincial Funds in Madras on account of Reserve Medical subordinates, who are sent temporarily to relieve officers attached to Local Fund and Municipal Dispensaries. The increase as compared with the previous year occurs in almost all provinces and amounts up to 12.7, though it is not large in any one case.

180. Under *Vaccine Establishment and Sanitary Commissioner* there was a saving of 4.8 as compared with the Budget, the greater part of which occurred in the Central Provinces owing to the amount provided in the Budget for sanitary improvements in villages not having been fully utilised, although the expenditure was higher than in 1891-92 by 3.7. There were also savings in Lower Burma and Bombay owing to provision for a Sanitary Engineer in the former case and for travelling allowance and establishment of that officer in the other not having been fully utilised. In Madras, there was a decrease of 2.9 as compared with 1891-92, the charges of that year having been swollen by special expenditure in consequence of the famine and for conducting experiments for the manufacture and preservation of animal lymph. In Bengal the decrease compared with the previous year was due to the transfer of certain salaries and allowances from this head to "Medical establishment" under the revised scheme, the savings from which cause were, however, overestimated in the Budget.

181. Under *Medical Colleges and Schools* there was an increase of 1.8 over the Budget Estimate and of 3.6 over the accounts of 1891-92, which occurred partly in Madras on account of Europe stores and partly in the Punjab on account of additional staff sanctioned for the Lahore College.

182. Under *Hospitals and Dispensaries* there was a rise of 8.8 as compared with the Budget and of 26.1 as compared with the accounts of 1891-92. The increase was general and was for the most part provided for in the Budget. It was largest in Bombay, Bengal and North-Western Provinces and Oudh. In Bombay, it was due to the opening of two new institutions, the Bai Motlibai and Sir Dinshaw Maneckji Petit Hospitals, and to increased expenditure on furniture, etc., in connection with the opening of the new building in the European General Hospital. In Bengal, the expenditure for diet and clothing of patients in the General and Campbell Hospitals was larger; and both in this Province and in the Punjab there was a considerable rise in the local expenditure, indicating greater activity on the part of Local Boards in the matter of Medical relief. In North-Western Provinces and Oudh there was an increase of 4.9 due to the arrear payment of the grant to the Prince of Wales' Hospital at Benares; to new grants sanctioned; and to special charges on account of purchase of Government Promissory Notes and furniture and fittings for certain dispensaries.

183. The charges for *Lunatic Asylums* show a small saving of 5 as compared with the Budget, although there was an increase of 2.4 as compared with the accounts of 1891-92, the greater part of which occurred in Madras and Bombay. In Bombay, the expenditure on diet of patients was low in 1891-92.

184. A special grant was sanctioned in Madras for the Victoria Hospital for Goshia women, which partly accounts for the increase in *Grants for Medical Purposes*.

185. Under *Other Charges* the increase of 4 in North-Western Provinces and Oudh was due to the reconstitution of the appointment of a Chemical Examiner as a separate office on a salary of Rs. 1,000 from October 1892; and the saving in Bombay was due to a reduction in the pay of the Chemical Analyser.

186. In *England* there was an excess of 1.4 owing to the incidental expenses in connection with the closing of the asylum at Ealing being larger than was estimated.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*25.—Political—*continued.*

for carrying the baggage of military escorts furnished to the Political officers on tour in the Chin Hills; the charge was debited to this head under orders issued after the close of the year and was consequently not allowed for in the Revised. The excess in India 2,9 was chiefly caused by the absence on privilege leave of the Agent to the Governor General in Baluchistan.

189. In the *Charges on the North-Western Frontier* there was a saving of 3,7, owing to reduction of the grant for the Zhob Levy Corps and to smaller payments for guarding Hill Passes and on account of allowances to the Khyber Tribes, for which last a considerable increase was taken in the Budget, though the actuals show an increase of 3 only.

190. Under *Political Subsidies* the excess was due to the payment of arrears of the subsidy due for 1891-92 to the Amir of Afghanistan. The saving under this head in the Punjab accrued partly from the Ruler of Chitral not having drawn the amount payable to him till 1893-94, and partly from the cessation of payments made to other chiefs.

191. Under *Entertainment of Envoys and Chiefs* there was an increase of 6,0 for expenses caused by the visit of the Prime Minister of Nepal.

192. The charge for *Durbar Presents, etc.*, was over-estimated in all provinces, and there was an aggregate saving of 6,5.

193. Under *Refugees and State Prisoners* there is an excess of 13,6 in Bombay, but this is more than accounted for by transfers from other heads, 7,4 being a transfer from the Punjab, due to the departure of Sardar Hashin Khan and his followers from Rawalpindi to Karachi, and 7,3, a transfer from the head "27—Territorial and Political Pensions" on account of charges for Sardar Sher Ali Khan and other Afghan Refugees. The first of these transfers accounts for the difference in the actuals of the two years; but was allowed for in the Budget Estimate of that Province. The total charge under this head was slightly lower than in 1891-92.

194. Under *Other Charges* in India there was an increase in the expenditure for organising Imperial Service Troops, due to the appointment of an additional Inspecting officer for Central India, and to the entertainment of additional establishment for musketry training; but this was counterbalanced by the transfer of pensions on account of the Merwara Battalion from this head to "29—Superannuations, etc." The chief increase occurred in the Punjab, where the accounts of 1892-93 include the undermentioned new expenditure, *vis.*, Chinese Turkistan Mission 2,3; administration of the Kurram Valley 8,0; Doctor Robertson's Mission to the Kafirs 1,7; and his Mission to Chitral 2,2. There was also an increase of 1,1 under Telegram charges.

195. In *England* the sterling expenditure practically agreed with the Budget Estimate. There were several special charges in 1891-92 as explained in the Appropriation Report for that year.

26.—Scientific and other Minor Departments.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bom- bay.	TOTAL.	
				Upper.	Lower.								
SCIENTIFIC.													
Survey of India	{	Accounts . 1891-92	102,1	...	...	...	...	...	...	...	...	102,1
		Budget .	128,0	...	...	...	...	...	...	...	...	128,0
		Revised . } 1892-93	109,5	...	...	...	...	...	...	...	...	109,5
		Accounts	109,7	...	...	...	...	...	...	...	...	109,7
Botanical Survey	{	Accounts . 1891-92	1,6	...	...	...	...	...	...	...	...	1,6
		Budget .	2,0	...	...	...	...	...	...	...	...	2,0
		Revised . } 1892-93	2,0	...	1	...	...	...	...	...	...	2,1
		Accounts	2,0	...	1	...	...	...	...	...	...	2,1
Geological Survey and Museum.	{	Accounts . 1891-92	18,1	...	...	...	...	...	...	...	...	18,1
		Budget .	19,3	...	...	...	...	...	...	...	...	19,3
		Revised . } 1892-93	19,6	...	...	...	...	...	...	...	...	19,6
		Accounts	19,7	...	...	...	...	...	...	...	...	19,7
Meteorological De- partment.	{	Accounts . 1891-92	27,2	...	...	...	...	...	...	...	...	27,2
		Budget .	27,7	...	...	...	...	...	...	...	...	27,7
		Revised . } 1892-93	27,4	...	...	...	...	...	...	...	...	27,4
		Accounts	29,2	...	...	...	...	...	...	...	...	29,2
Archæological De- partment.	{	Accounts . 1891-92	2,7	1,0	3	...	2,4	...	6,4
		Budget .	4,8	1,0	2,3	...	8,1
		Revised . } 1892-93	4,0	2	2,3	...	6,5
		Accounts	3,0	1	2,3	...	5,4

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

26.—Scientific and other Minor Departments—continued.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.						
					Upper	Lower.													
SCIENTIFIC—contd.																			
Museums	Accounts .	1891-92	6,8	2	...	3	1	2,1	1,3	1,9	2,6	9	16,2						
	Budget .		7,4	2	...	3	...	1,6	1,3	7	2,7	1,1	15,3						
	Revised .	1892-93	6,7	2	...	3	...	2,2	1,3	7	2,7	1,0	15,1						
	Accounts		6,9	2	...	3	...	2,5	1,3	1,0	2,9	9	16,0						
Other Scientific De- partments.	Accounts .	1891-92	7	...	2	2,7	...	1,8	1	...	2,6	3,0	11,1						
	Budget .		...	...	1	1,1	...	1,8	1	...	2,1	2,9	8,1			
	Revised .	1892-93	...	...	1	1,5	...	2,2	1	1	2,5	3,2	9,7				
	Accounts		...	...	...	1,2	...	2,3	1	...	2,4	3,1	9,1			
AGRICULTURAL.																			
Experimental Cultiva- tion.	Accounts	1891-92	2,7	1,3	2,5	1	...	1,8	3,7	1,1	1	4,8	18,1						
	Budget .		2,3	1,2	2,4	3	...	2,0	3,1	1,4	3,4	5,2	21,3						
	Revised .	1892-93	2,8	1,2	2,4	3	...	1,8	3,1	1,1	1	4,9	17,7						
	Accounts		2,4	1,1	2,5	2	...	2,0	2,5	1,3	...	4,9	16,9						
Cinchona Planta- tions.	Accounts .	1891-92	...	...	...	...	...	10,4	...	...	7,8	...	18,2
	Budget .		...	...	...	...	...	10,5	...	...	8,3	...	18,8
	Revised .	1892-93	...	...	...	...	...	10,3	1	...	8,0	...	18,4	
	Accounts		...	...	...	...	...	10,5	2	...	7,7	...	18,4	
Public Exhibitions and Fairs.	Accounts .	1891-92	1	5	3	...	1	9	6,9	2,5	...	1,2	12,5						
	Budget .		2	9	1	2	1	6	3,3	2,5	2	1,1	9,2						
	Revised .	1892-93	3,1	6	1	1	3	8	5,6	3,1	...	1,3	15,0						
	Accounts		3,1	7	1	2	3	1,0	5,1	3,4	...	1,3	15,2						
Veterinary and Stal- lion Charges.	Accounts .	1891-92	30,0	4	3	3,4	...	1	2	9,4	2,2	10,5	(a) 56,5						
	Budget .		33,8	3	8	4,3	...	1,5	4	9,5	4,7	14,1	69,4						
	Revised .	1892-93	27,8	6	3	3,9	...	1,2	2,4	9,8	3,5	13,0	62,5						
	Accounts		28,4	6	2	3,7	...	1,3	2,4	10,2	3,2	13,4	63,4						
Botanical and other Public Gardens	Accounts .	1891-92	2	2,1	...	1	...	10,8	9,0	10,4	2,7	1,3	36,6						
	Budget .		2	2,3	...	1	...	10,5	8,9	10,7	2,5	2,1	37,3						
	Revised .	1892-93	2	2,3	...	1	...	10,3	8,9	10,9	2,5	9	36,1						
	Accounts		2	2,2	...	1	...	10,7	9,4	10,5	2,7	1,4	37,2						
LABOUR AND EMI- GRATION.																			
Inland Labour Transport and Emigration .	Accounts	1891-92	9	...	...	...	2,7	3,6	3	...	1,4	...	8,9			
	Budget .		9	...	...	...	3,2	3,6	3	...	1,7	...	9,7			
	Revised .	1892-93	1,0	...	...	...	3,1	3,6	2	...	1,8	...	9,7			
	Accounts		1,0	...	...	...	3,3	3,6	2	...	1,8	...	9,9			
Inspector of Fac- tories.	Accounts .	1891-92	...	...	...	...	...	...	...	...	...	1	1
	Budget .		...	...	...	...	...	...	...	...	...	1,1	1,1
	Revised .	1892-93	...	...	...	1	...	1,1	2	1	...	6	2,1			
	Accounts		...	...	...	2	...	1,3	1	1	...	4	2,1			
STATISTICS.																			
Provincial Statistics	Accounts .	1891-92	1	1,0	4	5	1	2	7	1,0	4,5	4	8,9						
	Budget .		2	1,0	5	6	1	2	...	1,2	4,5	5	8,8						
	Revised .	1892-93	1	1,1	5	1,0	1	2	7	1,0	4,4	5	9,6						
	Accounts		2	1,1	4	1,1	1	2	6	1,0	4,4	4	9,5						
Other Statistical Charges.	Accounts .	1891-92	8,4	7,6	2	8,6	5,0	57,3	37,1	12,5	35,5	14,3	186,5						
	Budget .		2,9	9	...	8	5	3,9	1,0	1,0	1,0	2,9	14,9						
	Revised .	1892-93	3,0	9	...	8	8	8,2	2,8	1,2	3,0	2,6	23,3						
	Accounts		2,7	1,0	...	2,6	6	4,8	2,1	7	3,5	2,4	20,4						
MISCELLANEOUS.																			
Miscellaneous	Accounts .	1891-92	4,7	...	...	...	...	2	4	8	8,5	1,0	15,6		
	Budget .		4,6	1	...	...	...	2	4	7	8,5	9	15,4			
	Revised .	1892-93	4,5	1	...	...	...	3	3	8	11,1	9	18,0			
	Accounts		4,6	1	...	...	...	3	1,0	7	10,8	9	18,4			
TOTAL	Accounts	1891-92	206,3	13,1	20,6		8,0	80,2	60,0	39,6	70,3	37,5	544,6						
	Budget .		234,3	6,9	12,6		3,9	36,4	18,8	27,7	41,9	31,9	414,4						
	Revised .	1892-93	211,7	7,0	11,8		4,3	42,2	25,7	28,8	41,9	28,9	402,3						
	Accounts		213,1	7,0	13,0		4,3	40,5	25,0	28,9	41,7	29,1	402,6						
			Ster- ling.	Ex- change.	TOTAL.														
England	Accounts .	1891-92	29,9	12,9	42,8		Total, including Eng- land						587,4						
	Budget .		38,7	19,4	58,1								472,5						
	Revised .	1892-93	48,2	28,9	77,1								479,4						
	Accounts		44,1	26,6	70,7								473,3						
									Accounts 1891-92										
									Budget .		1892-93								
									Revised .										
									Accounts										

(a) Includes 26,5 shown last year as "Other Agricultural Charges."

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*26.—Scientific and other Minor Departments—*continued.*

196. The accounts show a reduction in the expenditure in *India* of 11,8 as compared with the Budget, which is due to petty differences under various heads, which are explained below; the principal saving (18,3) occurred under *Survey of India*. As compared with 1891-92 there is a decrease of 142,0; but the charges of that year included 182,1 on account of the Census, while those of 1892-93 include only 15,6 on the same account; excluding the census charges there is a slight increase in 1892-93 which occurs under several heads.

197. Under *Survey of India* the net charge only is shown after deducting charges transferred to other Heads of the Government Accounts, the cost of instruments and maps supplied to other departments by the Mathematical Instrument Department, and the recoveries for work done for private Estates. The following statement classifies the charges and deductions both in the Estimates and the Actuals:—

1891-92.		1892-93.		
Accounts.		Budget	Revised.	Accounts.
15,9	Controlling and Administrative Staff	16,4	16,4	16,9
52,2	Head-Quarters Offices	52,8	53,9	53,7
255,0	Survey Parties	277,2	291,4	278,9
<u>323,1</u>		<u>346,4</u>	<u>364,7</u>	<u>349,5</u>
DEDUCT—				
43,5	Recoveries from Private Estates	1,7	12,3	11,8
<u>279,6</u>	Net amount chargeable to Government	<u>344,7</u>	<u>352,4</u>	<u>337,7</u>
DEDUCT—				
10,1	Transfers to Revenue Survey	10,2	10,3	10,4
145,2	Transfers to Local Governments	190,1	204,7	192,8
5	Extra-Departmental work for other Departments	6	5	7
21,7	Cost of Instruments and Maps recovered from other Departments	15,8	27,4	24,1
<u>177,5</u>	Total Deduction	<u>216,7</u>	<u>242,9</u>	<u>228,0</u>
<u>102,1</u>	Net amount chargeable to Survey of India	<u>128,0</u>	<u>109,5</u>	<u>109,7</u>

198. The Actuals of the gross expenditure agree pretty closely with the Budget; and the saving occurs owing to larger recoveries for instruments and maps supplied to other departments and for work done for private estates. Under this last head the recovery from the Burdwan Raj Wards' Estate was under-estimated by 3,0, and no provision was made for the recovery from the Tipperah Estate, which amounted to 6,7. As compared with the previous year the expenditure on Survey Parties shows a considerable increase (23,9), but the deductions are also increased, and the net result is an increase of 7,6 only. The deductions show considerable variations. A new method of dealing with the recoveries from private estates was introduced in the accounts of 1891-92; before that year only actual recoveries were deducted, and the deductions made in any particular year bear no relation to the work done in that year; in the accounts of 1891-92, however, it was decided to relieve the service head at once of the charges for work done for private estates, by transferring them to "Advances Recoverable;" the accounts will thus show the true net amount chargeable to Government for the work of the year, while there is the additional advantage that the recoveries can be more effectively watched; in the first year of the new procedure the accumulated arrears of amount, recoverable (35,4) had also to be transferred, and the deductions in 1891-92 were thus very large. In 1892-93, on the other hand, larger recoveries (47,6) were made from Local Governments, the principal increases being in Burma (21,4), chiefly for the Minbu Cadastral Survey, and in Bengal (26,1), chiefly on account of Revenue Surveys in Orissa and Behar.

199. Under *Meteorological Department* there was an excess of 1,5, chiefly on account of telegrams and office contingencies. Under *Archæological Department* there was a saving of 1,8 in India, mainly in the provision for the cost of Dr. Burgess' work in connection with the publication of reports on Archæology; and of 9 in Lower Burma, due to the temporary suspension of operations in consequence of the death of the Government Archæologist. Under *Museums* there was an increase of 9 in Bengal, due to charges connected with the collection of specimens and preparation of drawings and photographs of old temples and ruins in Orissa. Under *Experimental Cultivations* a provision of 3,3 for Farms and Farm Schools in Madras was not utilized during the year.

200. The increase of 2,9 in India under *Public Exhibitions and Fairs* was due to charges connected with the Chicago Exhibition, for which no provision had been made in the Budget. In the North-Western Provinces and Oudh there was an increase of 1,8 under the same head, due to additional charges for the Mahabaruni Fair held at Hardwar, and in the Punjab of 9 owing to a special charge in connection with the Punjab Exhibition held in 1893-94.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.**26.—Scientific and other Minor Departments—continued.**

201. Under *Veterinary and Stallion charges* there was a saving of 6,0 as compared with the Budget Estimate, and an increase of 6,9 as compared with the accounts of 1891-92. In India a provision of 5,1, of which no details were given in the Budget, and in Madras, the provision of 7 for Veterinary Hospitals, were not utilized. The increase, as compared with the previous year, was due to the establishment of a Veterinary School and Hospital at Belgachia near Calcutta; to the creation of a Civil Veterinary Department in the North-Western Provinces; and to the appointment of a Superintendent for the Civil Veterinary Department, Madras.

202. The *Inspector of Factories* is an officer newly appointed under the Indian Factories Act. In Bombay provision was made for an Inspector for the mofussil, which was only partially utilized. The increase of 5,5 under *Other Statistical Charges* was mainly due to higher expenditure on account of the Census than was anticipated.

203. In *England* there was an excess of 5,4 in the sterling expenditure: the cost of stores for India, due to larger demands, accounts for an excess of 3 7; and the charges included 2,4 for remuneration to Dr. Voelcker in respect of his deputation to India on Agricultural duty.

Section E.—MISCELLANEOUS.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
897,3	RECEIPTS	959,9	898,4	877,0

204. The receipts fell short of the Budget Estimate and the actuals of the previous year by 82,9 and 20,3 respectively. Compared with the Budget there was a falling off of 158,8 under Gain by Exchange, but there was an improvement in all the other heads, notably under Miscellaneous, owing to some special receipts and an increase in the amount of Unclaimed Deposits and in the recoveries on account of insurance and departmental charges on English stores. Compared with the actuals of the previous year, the falling off occurred chiefly under Gain by Exchange (11,8) and Miscellaneous (6,9), under which there were large extraordinary receipts in the previous year, the chief among which was the repayment by the Bombay Port Trust of a portion of its non-interest-bearing debt.

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

		India.	Central Provin- ces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bom- bay.	TOTAL.
				Upper.	Lower.							
Subscriptions to the Military, Military Orphan, and Med- ical Retiring Funds	Accounts . 1891-92	19,1	...	...	...	...	1,4	...	...	10,6	8,8	39,9
	Budget	18,4	...	...	...	...	2,5	...	...	11,3	7,0	39,2
	Revised	16,0	...	...	...	...	2,9	...	...	8,1	6,0	33,0
	Accounts	15,4	...	...	...	...	1,4	...	...	9,6	7,1	33,5
Subscriptions to the Civil Funds	Accounts . 1891-92	6,1	1,4	6	1,5	9	14,7	10,8	6,3	5,4	7,5	55,2
	Budget	6,1	1,7	6	1,8	9	14,3	11,0	5,7	5,2	7,2	54,5
	Revised	5,5	1,7	7	1,6	1,1	14,3	10,5	5,8	5,2	7,2	53,6
	Accounts	5,7	1,8	7	1,6	1,0	13,9	10,3	6,2	4,8	7,0	53,0
Contributions for Pensions and Gra- tuities	Accounts . 1891-92	53,2	2,3	4	2	3	12,6	5,3	5,0	9,2	23,7	112,2
	Budget	51,8	2,3	3	2	2	7,0	5,1	6,2	5,3	23,8	102,2
	Revised	52,6	2,3	3	6	3	7,1	5,9	4,6	5,2	22,4	101,3
	Accounts	52,5	2,3	3	6	4	7,7	5,6	4,9	5,1	23,2	102,6
Other Items	Accounts . 1891-92	1,1	6	4	3	4	1,4	2,4	7	1,3	1,3	9,9
	Budget	1,4	8	5	4	4	1,3	1,9	8	1,6	1,3	10,4
	Revised	4	8	5	5	5	2,4*	2,4	6	1,4	1,6	11,1
	Accounts	6	9	5	4	5	2,4*	2,5	6	1,4	1,8	11,6
TOTAL	Accounts . 1891-92	79,5	4,3	3,4		1,6	30,1	18,5	12,0	26,5	41,3	217,2
	Budget	77,7	4,8	3,8		1,5	25,1	18,0	12,7	23,4	39,3	206,3
	Revised	74,5	4,8	4,2		1,9	20,7	18,8	11,0	19,9	37,2	199,0
	Accounts	74,2	5,0	4,1		1,9	25,4	18,4	11,7	20,9	39,1	200,7

* Includes 8 on account of Marine Pensions.

		Ster- ling.	Ex- change.	TOTAL.		
England	Accounts . 1891-92	100,6	43,7	144,3	Total, including England	Accounts . 1891-92
	Budget	98,4	49,2	147,6		Budget
	Revised	101,0	60,6	161,6		Revised
	Accounts	101,0	60,8	161,8		Accounts
						1891-92
						1892-93
						361,5
						353,9
						360,6
						362,5

205. Subscriptions to the Military, Military Orphan and Medical Retiring Funds and the Civil Funds are declining every year owing to the retirement and death of old subscribers, the Funds being closed to new entrants. The receipts in Bengal under the first head represent the net receipts from the Orphananj Bazar at Kidderpur, and the smaller receipts as compared with the Budget are again due to large outlay on improvements to the Bazar, which were not foreseen at the time of framing the Revised Estimate. In Madras the Revised was exceeded, owing chiefly to the repayment of loans by some officers.

Contributions for Pensions and Gratuities from officers lent to Foreign Service increased in India owing to contributions paid by additional officers in Rajputana. The higher actuals of 1891-92 in Bengal and Madras were due to the recovery of arrears in the latter case from officers lent to the South Indian Railway Company, while in the Punjab the Budget for 1892-93 was pitched too high.

Section E.—MISCELLANEOUS—continued.

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances—continued.

Under *Other Items* the falling off in India is met by an increase in Bengal owing to the adjustment, for the first time, on the accounts of Bengal of the receipts of the Marine Pension Fund, which were formerly adjusted in the Marine Accounts and consequently shown in the India column.

206. In *England* the increase is due to the arrangements made for issuing monthly instead of quarterly the Pay and Pensions from which these subscriptions are deducted.

XXIII.—Stationery and Printing.

		India.	Central Provin- ces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
Receipts from Sale of Stationery.	Accounts . 1891-92 .	4	...	2	2,6	1	5,2	7	2,5	4,2	2,4	18,3
	Budget .	...	...	9	2,5	1	7,7	1,2	1,8	3,0	2,8	20,0
	Revised . 1892-93 .	...	...	5	5,0	1	6,8	1,0	1,6	3,1	2,5	21,2
	Accounts .	2	...	3	5,4	1	9,0	1,0	2,4	3,5	4,1	26,0
Sales of Gazettes and other Publications.	Accounts . 1891-92 .	4,7	1	...	8	1	8,0	3,1	5	3,5	2,6	23,4
	Budget .	4,9	2	...	8	...	8,2	4,6	3	4,3	2,7	20,0
	Revised . 1892-93 .	4,8	2	...	1,3	...	8,2	4,6	3	3,4	2,9	25,7
	Accounts .	4,6	2	...	1,4	1	8,3	4,4	6	4,4	2,9	26,9
Other Press Re- ceipts.	Accounts . 1891-92 .	9,6	3,9	...	6	3	4,9	5,2	10,7	2,8	3,7	41,7
	Budget .	5,7	1,8	...	2	3	2,5	1,7	8,5	3,5	3,8	28,0
	Revised . 1892-93 .	8,2	2,8	...	6	4	3,0	1,7	9,6	2,9	4,4	33,6
	Accounts .	5,2	2,8	...	4	2	3,1	1,4	6,9	3,9	4,0	27,9
TOTAL	Accounts . 1891-92 .	14,7	4,0	4,2		5	18,1	9,0	13,7	10,5	8,7	83,4
	Budget .	10,6	2,0	4,4		4	18,4	7,5	10,6	10,8	9,3	74,0
	Revised . 1892-93 .	13,0	3,0	8,0		5	18,0	7,3	11,5	9,4	9,8	80,5
	Accounts .	10,0	3,0	7,5		4	20,4	6,8	9,9	11,8	11,0	80,8

207. The variations under *Receipts from Sale of Stationery* are mainly due to variations in the supply of stationery to State Railways. The increased receipts in Bengal arise from the recovery in 1892-93 of the value of stationery supplied in the previous year to the Eastern Bengal State Railway. In Bombay the increase was partly due to a specially large supply of printing paper to a Jail in Berar, which was not anticipated when the Revised was framed. Receipts from *Sale of Gazettes and other Publications* exceeded the Revised, owing to larger sales of Indian Law Reports and Acts and books in Madras. The *Other Press Receipts* in the preceding year included large recoveries on account of printing work done in connection with the Census. The improvement over the Budget in the Central Provinces is due to the extensive printing work turned out by the Central Jail Press at Nagpur. The decrease in the North-Western Provinces and Oudh is owing to less work done by the Government Press; while in the Punjab the decline appears chiefly in the earnings of the Jail presses, and is due to the Lahore Central Jail not having printed registers to the extent anticipated in the Budget.

XXIV.—Exchange.

STERLING AMOUNTS.				GAIN + OR LOSS — BY EXCHANGE.			
1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.	1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.
551,2	334,1	499,6	455,9	Guaranteed Companies	+8,6	+48,4	—19,4 +2,0
SUBSIDISED AND OTHER COMPANIES—							
—28,7	—81,4	+9,7	+26,5	Southern Mahratta and Mysore	+9,1	+33,8	+14,3 +7,1
—65,0	—90,8	—41,0	—24,8	Indian Midland	+23,4	+41,5	+28,1 +22,0
—303,1	—216,5	—210,4	—204,6	Bengal-Nagpur	+58,3	+84,7	+91,6 +88,8
—11,7	—7,1	—7,8	—6,5	Bengal Central	+8	+6	+2,4 +1,6
+122,7	—13,5	—14,4	—12,4	Rohilkhund-Kumaon	—6,8	+5,3	.. +1,0
...	—333,3	—206,3	—195,5	Assam-Bengal . . . . .	...	...	+50,1 +50,0
Total Subsidised and other Companies .					+84,8	+165,9	+186,5 +170,5
REMITTANCE ACCOUNTS.							
201,0	239,0	247,9	250,5	East Indian Railway Advances	—24,5	—15,5	—25,9 —27,1
93,3	245,0	211,5	214,3	Rajputana-Malwa Railway Advances . .	—6,9	—5,5	—11,5 —11,7
62,6	150,0	136,7	137,0	South Indian Railway ditto	—7,0	—3,4	—8,2 —3,6
17,8	20,0	66,7	66,6	Bengal and North-Western Railway Advances	—2,2	—5	—3,0 —3,2
527,5	537,8	604,2	599,1	Miscellaneous	—21,3	—10,9	—60,7 —107,2
Total Remittance Accounts					—61,9	—35,8	—109,3 —152,8
TOTAL					+31,5	+178,5	+57,8 +19,7

Section E.—MISCELLANEOUS—continued.

XXIV.—Exchange—continued.

208. The total gain by Exchange fell short of the actuals of the previous year and the Budget Estimate by 11,8 and 158,8 respectively. In the case of the Subsidised Railways there was a large gain from the transactions of the Assam-Bengal Railway. No provision was made in the Budget for any gain or loss on the remittance transactions of this Railway, as, in the absence of information as to the terms on which a contract might be made with the Company, the payment to be made to it was converted into sterling at the average rate of exchange for the year. In the case of the Bengal-Nagpur Railway also there was an increase in the net gain owing to the fall in the rate of exchange having enhanced the difference between the contract rate for the Railway and the average rate of the year. This would have led to an increase in the gain in connection with the transactions of the other railways also if there had not been a large decrease in the net withdrawals of these railways, which more than counterbalanced the increase in the gain due to the cause mentioned above. As regards the transactions which are passed through the Remittance accounts between India and England there was an increase in the loss on all the transactions, owing chiefly to the fall in the rate of exchange having enhanced the difference between the average rate of the year and the official rate fixed for the adjustment of transactions or the other rates at which the transactions are adjusted under agreement. The largest increase was in the loss on the miscellaneous remittances, due to the difference between the official rate of Exchange and the average rate having been more than 1½d. in the rupee.

XXV.—Miscellaneous.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
Gain by Exchange on Transactions in India.	Accounts. 1891-92 .	7	...	8	...	...	...	...	...	...	8	2,3
	Budget .	1,0	...	...	...	...	...	...	...	...	8	1,8
	Revised . 1892-93 .	9	...	...	...	...	...	...	...	...	8	1,7
	Accounts .	6	...	...	...	...	...	...	...	...	8	1,4
Premium on Bills .	Accounts. 1891-92 .	8,0	1	2,8	1,7	1	5,5	2	5	1,7	3,0	24,5
	Budget .	8,8	1	2,5	1,0	1	5,0	4	6	2,5	2,2	23,2
	Revised . 1892-93 .	9,0	1	3,2	2,0	...	5,0	3	6	2,0	3,0	25,2
	Accounts .	6,8	1	3,6	1,6	...	5,7	3	7	2,5	2,9	24,2
Unclaimed Deposits	Accounts. 1891-92 .	8	1,1	9	5	1,9	41,8	5,4	3,2	3,9	1,2	60,7
	Budget .	1,0	2,0	3	9	3,0	36,5	6,4	2,5	2,5	1,2	56,3
	Revised . 1892-93 .	1,0	1,3	6	1,0	2,5	36,5	6,5	3,0	3,0	2,1	57,5
	Accounts .	1,1	2,2	6	8	4,7	37,1	7,7	4,5	3,6	3,2	65,5
Miscellaneous Fees, Fines and For- feitures.	Accounts. 1891-92 .	2,8	3	...	...	2	15,5	1	3	5,2	1,2	25,6
	Budget .	2,4	2	...	...	3	20,8	1	2	4,5	1,1	29,6
	Revised . 1892-93 .	3,0	2	...	1	1	19,0	1	5	5,3	1,2	29,5
	Accounts .	4,0	4	...	1	3	20,6	...	5	5,6	9	32,4
Government Audit Fees.	Accounts. 1891-92 .	3,2	...	...	...	1	6,6	...	...	1,0	1,2	12,1
	Budget .	2,0	...	...	...	1	7,0	...	...	9	1,2	11,2
	Revised . 1892-93 .	2,8	...	...	...	1	8,4	...	...	1,0	1,3	13,6
	Accounts .	2,2	...	...	1	2	9,1	...	...	1,1	1,0	13,7
Contributions .	Accounts. 1891-92 .	1	2	...	...	...	...	10,9	...	8,3	9,5	29,0
	Budget .	...	8	...	...	...	...	11,3	...	8,1	6,7	26,9
	Revised . 1892-93 .	...	9	...	...	...	...	10,5	...	8,8	8	21,0
	Accounts .	...	9	...	...	...	...	10,7	...	8,9	1,3	21,8
Rents	Accounts. 1891-92 .	7	4,9	15,5	14,0	1,1	3,6	15,0	4,2	40,8	1,1	100,9
	Budget .	7	4,8	15,4	14,5	1,1	3,7	14,6	4,1	35,0	1,1	95,0
	Revised . 1892-93 .	7	3,4	17,1	14,3	1,3	3,9	15,0	4,1	38,5	1,1	99,4
	Accounts .	7	3,7	18,3	14,4	1,2	3,9	16,0	4,0	40,4	1,0	103,6
Extraordinary Items	Accounts. 1891-92 .	...	...	...	...	3,1	...	1	1,5	3,8	22,4	30,9
	Budget .	...	...	...	...	...	...	...	...	...	...	...
	Revised . 1892-93 .	1,3	...	...	...	7,7	...	1	8	...	7,4	17,3
	Accounts .	1,3	...	...	...	7,7	...	1,6	4	...	2,6	13,6

Section E.—MISCELLANEOUS—continued.

XXV.—Miscellaneous—continued.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.	
				Upper.	Lower.								
Other Items .	{	Accounts . 1891-92	7.5	2.9	1.4	3.9	6	50.4	3.4	9.9	14.6	22.3	116.9
		Budget .	3.4	2.0	8	2.7	1.0	37.5	3.4	10.2	18.6	26.2	105.8
		Revised .	4.3	2.6	1.4	3.1	9	52.2	3.8	8.9	19.0	26.0	122.2
		Accounts .	5.4	2.3	1.1	3.6	8	55.9	5.4	9.5	15.9	26.4	126.3
TOTAL	{	Accounts . 1891-92	24.7	9.5	41.5		7.1	123.4	35.1	19.6	79.3	62.7	402.9
		Budget .	19.3	9.9	38.1		5.6	110.5	36.2	17.6	72.1	40.5	349.8
		Revised .	23.0	8.5	42.8		12.6	125.0	36.3	17.9	77.6	43.7	387.4
		Accounts .	22.1	9.6	44.2		14.9	132.3	41.7	19.6	78.0	40.1	402.5

		Ster- ling.	Ex- change.	TOTAL.					
England .	{	Accounts . 1891-92	12.6	5.4	18.0	Total, including England.	{	Accounts . 1891-92 .	420.9
		Budget .	2.5	1.2	3.7			Budget .	353.5
		Revised .	7.6	4.5	12.1			Revised .	399.5
		Accounts .	7.2	4.3	11.5			Accounts .	414.0

209. The decrease under *Gain by Exchange on Transactions in India* was due to smaller transactions in Hali Sicca Rupees in Hyderabad, Deccan, counterbalanced by a small increase in Indore in consequence of more favourable rates of exchange. The receipts under *Premium on Bills* in India fell off largely compared with the estimates owing to diminished sales of Supply Bills in Calcutta chiefly in consequence of a decrease in the demand for transfers on Rangoon. In Burma there was an increase in the sales of telegraphic transfers on India and local bills both in Lower and Upper Burma. In Bengal and Bombay an unusually large demand for Supply Bills resulted in the Budget Estimate being exceeded, due, in the case of the latter province, to good harvests in several districts. The head *Unclaimed Deposits* is liable to considerable fluctuations, and the Estimates proved too low in all the provinces; in Bombay a special adjustment of some old outstanding items in the Bombay Court of Small Causes accounts for a large portion of the increase. The increase in India under *Miscellaneous, Fees, Fines and Forfeitures* is owing to larger receipts on account of fees for the grant of patents and heavier Dharmasala receipts at Indore, and also to the realisation of heavy fines at Bushire from slave dealers and Chiefs of the Arab Coast, which could not be foreseen. The falling off in Bengal, compared with the Budget, is due to the transfer to the head *Other Items* of the receipts on account of collections of arrear cesses which was not foreseen at the time of framing the Estimate. This was counterbalanced by increased receipts from fees for the survey of Tea lands. Compared with the previous year the increase is due partly to the same cause and partly to increased receipts from partition fees.

210. Under the head *Government Audit Fees* there were special arrear recoveries in 1891-92. The increase under the same head in Bengal, as compared with the Budget and the Actuals for the previous year, is due to increased audit fees from Wards' Estates; while the falling off in Bombay is due to the non-receipt, within the year, of the fee for the second half year's audit of the Administrator General's accounts, and to a decrease in the Provincial Receipts, partially counterbalanced by an arrear receipt from the Karachi Port Trust; the Revised allowed for a new fee which, however, was not realized within the year. The decrease under *Contributions* in the North-Western Provinces and Oudh is due to a change of practice under which the contribution from the Maharaja of Benares is now adjusted by deduction from 3—Land Revenue, while in Bombay it is due to contributions for Public Works hitherto recorded under this head being now shown under XXXII—Civil Works. Under *Rents* the Budget was not realised in the Central Provinces owing to the orders of the Chief Commissioner under which 4-5ths of the rents of Nizul lands situated within Municipal limits were credited to Municipal Funds. In Upper Burma the rents of Shan Poays (temporary stalls) previously shown under the head *Other Items*, and the construction and opening of new bazars contributed towards the better results under this head; while in the North-Western Provinces and Oudh the increase is due chiefly to high receipts from rents of Nazul buildings in the Lucknow and Fyzabad Districts. The actual collections in Madras in 1891-92 and 1892-93 included arrears chiefly on account of choultry rents in the Tanjore district.

211. The amount shown under *Extraordinary Items* in India represents the value of confiscated property of one of the Native Chiefs of Manipur, while the entry under Assam represents the indemnity paid by the Manipur State under the orders of the Government of India. The item in the North-Western Provinces and Oudh is composed chiefly of special credits on account of capitalized value of abatement of Land Revenue for lands taken up for the Lucknow-Pilibhit and Cawnpur-Ahmednagar Railways. The credit in 1891-92 in the

Section E.—MISCELLANEOUS—continued.

XXV.—Miscellaneous—continued.

Punjab consisted of recoveries from Municipalities on account of the late Census, while that in 1892-93 represents the revenue realized in connection with the administration of the Kurram country. In Bombay the Revised provided for the sale-proceeds of certain lands on the Esplanade, which were subsequently taken under Land Revenue under the orders of the Government of India. The exceptional receipts brought to account are as follow:—

Capitalized value of assessment on land sold to the Southern Mahratta Railway	1,0
Recovery from the Bombay Port Trust of capitalized outstandings	1,3
Profit on sale of Government paper in which some of the Bombay Small Cause Court Deposits were invested	3

The actuals of 1891-92 included some large exceptional receipts from the Bombay Port Trust and Municipality, as also the sale-proceeds of some lands on the Esplanade.

212. The increase in India under the head *Other Items* is due chiefly to a special receipt from the Kotah State on account of the value of a Khillat presented by the Government, for which no provision was made in the Estimates, while in Burma the increase is due to larger receipts from the sale of Durbar presents, and the percentage charged for insurance and other departmental charges on stores supplied by the Secretary of State, chiefly for Provincial Public Works. In Bengal the increase was in the recoveries of insurance and other charges on English stores, which were abnormally high, and in fees and fines of Revenue Courts, sale of elephants, sale-proceeds of trees, and costs incurred for collecting arrear cess, the latter of which were under-estimated, counterbalanced by a decrease in the receipts from recoveries of law charges other than those in pauper suits. Compared with the actuals of the previous year the increase is entirely due to larger receipts on account of insurance and other charge on English stores. In the North-Western Provinces and Oudh the increase is due chiefly to a special credit, on account of the gain on Famine Advances to cultivators in the Gurhwal district. The decrease in the Punjab is due to smaller collections of Toll Fees on the Khyber road caused by a decline of trade in Eastern Afghanistan, while that in Madras is caused by the transfer to "XX—Medical" of receipts under Sanitation. There was a considerable increase in Bombay under Customs receipts in the Revenues of Berbera and Bulhar, while there was a decline in the Revenue of Zaila due to an epidemic of cholera, and the imposition of quarantine which temporarily affected trade.

213. In *England* the increase is due to the inclusion of a receipt representing the value of stores lost in transit to India.

Section E.—MISCELLANEOUS.*

1891-92. Accounts. 5,046,6	EXPENDITURE	Budget. 5,170,9	1892-93. Revised. 5,559,1	Accounts. 5,537,9
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214. The expenditure in this section exceeded the Budget Estimate and the Actuals of the previous year by 367,0 and 491,3 respectively. Of these 249,6 and 386,7 occurred under exchange, owing chiefly to a fall in the rate of exchange and to a smaller extent to an increase in the payments of pensions in England, due to the new arrangement regarding the payment of pensions monthly instead of quarterly as before. The remainder of the increases are due chiefly to the normal increase in the charges for superannuation allowances and pensions. The increase over the previous year would have been much larger, if it had not been for some special payments in that year, e.g., payment of arrears of the pension of His Highness Maharaja Dhuleep Sing, adjustment of the sums looted from the Manipur treasury during the disturbance of March 1891, and larger payments for replacing stores lost in transit to India.

27.—Territorial and Political Pensions.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal	N.-W P. and Oudh.	Punjab	Madras	Bom- bay.	TOTAL.	
					Upper.	Lower.								
Territorial and Political Pensions	{	Accounts 1891-92 .	35,5	27,0	.	...	1,7	119,3	71,5	23,9	83,4	76,2	438,5
		Budget .	24,6	27,5	..	...	1,7	120,4	94,1	24,3	79,2	87,7	459,5
		Revised .	24,4	27,2	...	..	1,7	116,3	99,0	24,2	76,9	83,7	453,4
		Accounts } 1892-93	23,5	26,2	...	...	1,6	118,0	98,5	24,3	79,6	82,7	454,4
Charitable Allowances.	{	Accounts 1891-92 .	4,0	...	12,9	2,5	...	7	8,8	12,2	6	...	41,7	
		Budget .	4,3	...	13,0	2,6	...	7	8,0	11,5	5	3	40,9	
		Revised .	4,0	...	13,6	2,7	...	7	8,5	10,8	6	3	41,2	
		Accounts } 1892-93	4,0	...	13,5	2,6	1	6	8,1	10,9	4	2	40,4	
TOTAL	{	Accounts 1891-92 .	39,5	27,0	15,4		1,7	120,0	80,3	36,1	84,0	76,2	480,2	
		Budget .	28,9	27,5	15,6		1,7	121,1	102,1	35,8	79,7	88,0	500,4	
		Revised .	28,4	27,2	16,3		1,7	117,0	107,5	35,0	77,5	84,0	494,6	
		Accounts } 1892-93	27,5	26,2	16,1		1,7	118,6	106,6	35,2	80,0	82,9	494,8	
England	{	Accounts 1891-92 .	54,2	23,5	77,7	Grand Total, including England						Accounts .	1891-92 .	557,9
		Budget .	23,9	11,9	35,8							Budget .		536,2
		Revised .	29,7	17,8	47,5							Revised .	1892-93 .	542,1
		Accounts } 1892-93	29,2	17,6	46,8							Accounts .		541,6

215. As noticed in previous reports, the payments on account of *Territorial and Political Pensions* are decreasing year by year owing to lapses on the death of pensioners. The payments are also largely affected by irregularity on the part of the pensioners in drawing their pensions. In India the decrease, as compared with the previous year, is due to the transfer of the Wasika pensions to the books of the Accountant General, North-Western Provinces and Oudh, where there was consequently an increase. A part of the increase in the latter Province was also due to the commutation of the pension of Sirdar Attar Singh, which was not provided for in the Budget. The variation between the Revised and the Accounts in Bengal is due to a portion of the pension of the Nawab of Moorshedabad having been paid in arrears. In Madras there was an arrear payment under Carnatic Stipends, which was not foreseen even when the Revised was framed. On the other hand, the payments on account of commutations were considerably larger than the Budget Estimate. In Bombay the Estimate included 7,4 on account of Afghan refugees, but the actual payments were charged to "25—Political." The increase in Upper Burma under *Charitable Allowances* is due to payment of arrears and sanction of new pensions, while the falling off in the Punjab is accounted for by lapses on the death of old pensioners. The Actuals in Bombay represent the funeral expenses of Mir Ali Mardan, a member of the Khairpur Branch of the Sind Mirs, sanctioned by the Government of India in the Foreign Department.

216. In *England* there was an increase over the Budget in the charges on account of His Highness Maharaja Dhuleep Singh owing to the payment to the British Empire Life Assurance Company for the redemption of the deferred annuity charge which that Company held on Prince Victor's reversionary interest in the Elvedon Estate, and to the legal expenses incurred in the suit instituted against the Company, as well as to an increase in the Bengal Nizamut Family Pensions, owing to one member of the family having drawn arrears of pension. The Actuals of 1891-92 included large arrears on account of the pension of His Highness Maharaja Dhuleep Singh.

Section E.—MISCELLANEOUS—continued.
28.—Civil Furlough and Absentee Allowances.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
5	India	5	5	4
...	Burma, Lower . . . . .	...	...	3
1	Bengal	2	1	1
...	N.-W. Provinces and Oudh . . . . .	...	2	2
...	Madras	1	1	1
1	Bombay	2	3	3
7	TOTAL	1,0	1,2	1,4
192,2	England	209,0	208,9	207,8
83,5	Exchange	104,5	125,3	125,0
276,4	TOTAL, INCLUDING ENGLAND	314,5	335,4	334,2

217. The Indian charges represent leave allowances of officers lent to Foreign Service and call for no special remark, except that the amounts are fluctuating and necessarily depend upon the number and grade of such officers on leave. In *England* there was a decrease in the number of officers drawing their allowances from the India Office; on the other hand, there were additional payments in connection with the recent arrangements made for the issue of pay and allowances monthly instead of quarterly as heretofore.

29.—Superannuation Allowances and Pensions.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.	
				Upper.	Lower.								
Superannuation and Retired Allowances.	Accounts . 1891-92 .	51,1	21,9	1,9	23,7	7,8	157,5	169,1	81,1	128,2	150,3	792,6	
	Budget	50,2	21,6	2,0	24,1	7,7	161,2	173,3	83,7	142,0	153,3	819,1	
	Revised	37,2	24,1	2,2	26,4	7,9	171,5 ^a	175,9	81,5	133,5 ^b	161,5 ^c	821,7	
	Accounts	42,8	23,6	2,5	26,3	8,0	173,0	177,2	81,4	133,7	161,9	830,4	
Compassionate Allowances.	Accounts . 1891-92 .	1,4	8	...	...	...	1,8	3,1	2,4	2,0	4,0	15,5
	Budget	1,2	9	...	...	1	1,8	4,3	2,5	2,2	4,1	17,1
	Revised	1,5	8	...	...	1	2,6	3,0	2,3	2,0	4,0	16,3
	Accounts	2,0	7	...	...	1	2,6	3,0	2,1	2,2	3,6	16,3
Gratuities	Accounts . 1891-92 .	1,1	2	6	5	2	8	9	1,4	1,9	1,2	8,8	
	Budget	7	4	6	1,1	2	1,0	1,1	1,0	1,7	1,0	8,8	
	Revised	6	3	8	1,5	3	8	1,1	1,2	1,4	1,1	9,1	
	Accounts	4	1	9	1,7	2	6	1,2	6	1,1	9	7,7	
Military Orphan and Medical Retiring Funds.	Accounts . 1891-92 .	7,0	...	...	...	...	...	...	...	1,8	...	8,8
	Budget	7,5	...	...	...	...	...	...	...	1,5	...	9,0
	Revised	6,8	...	...	...	...	...	...	...	1,7	...	8,5
	Accounts	6,3	...	...	1	...	...	2	3	1,5	...	8,4
Pensions of the Military Funds.	Accounts . 1891-92 .	5,8	...	...	...	...	...	...	...	6,4	3,2	15,4
	Budget	5,0	...	...	...	...	...	...	...	6,0	3,4	14,4
	Revised	5,3	...	...	...	...	...	...	...	4,3	1,1	10,7
	Accounts	4,5	...	...	...	...	3	6	1	4,1	1,0	10,6
Pensions of the Civil Funds.	Accounts . 1891-92 .	3,1	...	...	...	...	2	1,3	...	1,6	3	6,5
	Budget	3,4	...	...	...	...	2	1,3	...	1,0	4	6,3
	Revised	3,2	...	...	...	...	2	1,5	...	1,3	1	6,3
	Accounts	3,0	...	...	...	...	2	1,4	...	1,3	1	6,0
Other Charges	Accounts . 1891-92 .	1	...	...	...	...	...	...	4	2	2	9
	Budget	1	...	...	...	...	...	...	3	1	1	6
	Revised	2	...	...	...	...	...	...	3	1	1	7
	Accounts	4	...	...	2	...	4	...	5	1	2	1,8
TOTAL	Accounts . 1891-92 .	69,6	22,9	26,7		8,0	160,3	174,4	85,3	142,1	159,2	848,5	
	Budget	68,1	22,9	27,8		8,0	164,2	180,0	87,5	154,5	162,3	875,3	
	Revised	54,8	25,2	30,9		8,3	175,1	181,5	85,3	144,3	167,9	873,3	
	Accounts	59,4	24,4	31,7		8,3	177,1	183,6	85,0	144,0	167,7	881,2	
England	Accounts . 1891-92 .	1,726,0	749,6	2,475,6		Total, including England.						Accounts . 1891-92 .	3,324,1
	Budget	1,748,2	874,1	2,622,3								Budget	3,497,6
	Revised	1,830,1	1,098,1	2,928,2								Revised	3,801,5
	Accounts	1,810,5	1,089,3	2,899,8								Accounts	3,781,0

(a) Includes 58 on account of Marine Pensions.
(b) Ditto 2 ditto.
Ditto 59 ditto.

Section E.—MISCELLANEOUS—continued.

29.—Superannuation Allowances and Pensions—continued.

218. The charges for *Superannuation and Retired Allowances* continue to increase yearly owing to the amount of new pensions exceeding the lapses from deaths. The figures for the last five years are as follow :—

1888-89	688,6
1889-90	721,8
1890-91	765,5
1891-92	792,6
1892-93	830,4

Charges on account of Pensions of the Marine Department, which were formerly adjusted on the books of the Military Department and shown under India, but which are now finally charged on the books of the Provincial Accountants General, account for the decrease in India and for a portion of the increases in Bengal, Madras and Bombay. Apart from this there was an increase in India due to the transfer of pensions of the Merwara Battalion from "25—Political" to this head. In the Punjab and Madras the charges were over-estimated.

219. Under *Compassionate Allowances* the Budget proved too high on the whole; the decrease in Bombay is due to lapses of pensions of the Warden Official Fund. The *Pensions of the Military Fund* are declining as well as those of the *Civil Funds*. None of the other heads call for any special remarks.

The increase in England is mainly due to the issue of pensions monthly instead of quarterly in arrear as before.

30.—Stationery and Printing.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Stationery Office at the Presi- dency.	{	Accounts . 1891-92	...	...	...	...	...	13,0	...	...	2,3	3,4	18,7
		Budget . 1891-92	...	...	...	...	...	11,7	...	...	2,5	3,6	17,8
		Revised . 1892-93	...	...	...	...	...	15,5	...	...	2,4	2,7	20,6
		Accounts . 1892-93	...	...	...	...	...	15,3	...	...	2,4	2,7	20,4
Purchase of Sta- tionery.	{	Accounts . 1891-92	1	1,8	5	1,0	6	193,8	6,7	13,9	18,0	26,1	262,5
		Budget . 1891-92	1	9	5	1,0	9	173,5	6,6	13,5	24,5	30,5	252,0
		Revised . 1892-93	1	5	7	9	7	178,9	6,6	13,1	27,2	33,0	261,7
		Accounts . 1892-93	1	7	6	8	6	181,5	6,7	13,6	26,7	37,6	268,9
Government Presses.	{	Accounts . 1891-92	110,8	6,1	...	25,2	4,1	33,0	25,3	11,3	28,4	27,3	271,5
		Budget . 1891-92	107,1	6,6	...	26,9	3,9	32,4	24,3	12,3	27,8	29,0	270,3
		Revised . 1892-93	108,9	6,7	...	30,0	3,9	36,0	26,8	11,6	29,1	28,4	281,4
		Accounts . 1892-93	106,6	7,2	...	30,2	3,9	36,4	29,0	11,1	28,9	29,7	283,0
Stationery sup- plied from Central Stores.	{	Accounts . 1891-92	—199,7	7,9	1,5	13,7	2,6	80,5	17,4	10,9	37,8	27,4	...
		Budget . 1891-92	—170,7	9,0	1,9	14,8	2,0	48,2	18,5	8,3	38,0	30,0	...
		Revised . 1892-93	—195,9	10,8	1,9	14,8	2,1	72,1	17,9	9,3	38,0	29,0	...
		Accounts . 1892-93	—199,8	8,8	1,9	17,1	2,2	77,0	20,7	7,4	37,4	27,3	...
Stationery sup- plied to Postal and Telegraph Departments.	{	Accounts . 1891-92	—47,2	...	...	...	...	...	...	...	...	...	—47,2
		Budget . 1891-92	—64,2	...	...	...	...	...	...	...	...	...	—64,2
		Revised . 1892-93	—52,5	...	...	...	...	...	...	...	...	...	—52,5
		Accounts . 1892-93	—40,7	...	...	...	...	...	...	...	...	...	—40,7
Other Charges	{	Accounts . 1891-92	7	2,2	...	...	...	3,4	4,9	18,7	6,8	1,7	38,4
		Budget . 1891-92	1,1	1,2	...	...	1	4,8	3,9	13,0	5,5	1,1	30,7
		Revised . 1892-93	7	1,5	...	...	...	3,5	5,4	15,0	4,7	9	31,7
		Accounts . 1892-93	9	1,6	...	...	...	3,1	5,8	14,5	5,2	6	31,7
TOTAL	{	Accounts . 1891-92	—135,3	18,0	41,9		7,3	323,7	54,3	54,8	93,3	85,9	543,9
		Budget . 1891-92	—126,6	17,7	45,1		6,9	270,6	53,3	47,1	98,3	94,2	506,6
		Revised . 1892-93	—138,7	19,5	48,3		6,7	306,0	56,7	49,0	101,4	94,0	542,9
		Accounts . 1892-93	—132,9	18,3	50,6		6,7	313,3	62,2	46,6	100,6	97,9	563,3

ENGLAND.		Sterling.	Ex- change.	TOTAL.					
Stores	{	Accounts . 1891-92	35,1	15,3	50,4				
		Budget . 1891-92	41,0	20,5	61,5				
		Revised . 1892-93	46,4	27,9	74,3				
		Accounts . 1892-93	46,5	28,0	74,5				
Other Charges	{	Accounts . 1891-92	6,0	2,6	8,6	Total, including England.	{	Accounts . 1891-92	602,9
		Budget . 1891-92	5,8	2,9	8,7			Budget . 1891-92	576,8
		Revised . 1892-93	6,2	3,7	9,9			Revised . 1892-93	627,1
		Accounts . 1892-93	6,4	3,8	10,2			Accounts . 1892-93	648,0
Total England	{	Accounts . 1891-92	41,1	17,9	59,0				
		Budget . 1891-92	46,8	23,4	70,2				
		Revised . 1892-93	52,6	31,6	84,2				
		Accounts . 1892-93	52,9	31,8	84,7				

Section E.—MISCELLANEOUS—continued.

30.—Stationery and Printing—continued.

220. The increase over the Budget and the Actuals of the previous year under the head *Stationery Office at the Presidency* occurred in Bengal, and was due to larger payments on account of freight, packing cases and contingencies, consequent on larger supplies of stationery to Settlement Officers in Bengal and to the Governments, North-Western Provinces and Oudh, Central Provinces and Burma. The savings on the Budget in Bombay were in forwarding charges, which were also considerably less than in 1891-92.

221. Under *Purchase of Stationery* the charges in Bengal again exceeded the Budget, though they fell short of the exceptionally high expenditure in 1891-92. The increase is attributed to larger supplies having been obtained both from England and in India. In Madras the failure of the contractors in supplying articles within the year reduced the expenditure in 1891-92, but led to a considerable increase in the payments of 1892-93. The increase in Bombay is accounted for by a change in practice, under which the charges for stationery purchased for the larger offices locally, and not through the Stationery Department, are now charged to this head instead of to the heads to which the cost of the offices was charged, while the decrease in the Central Provinces, as compared with the previous year, is due to the cost of country stationery for small offices having been charged as Contingent Expenditure of the offices concerned instead of under this head. In both these cases the change of practice was introduced with a view to secure uniformity of classification in all Provinces.

222. The employment of the Press extends with the growth of business and improvement of administration from year to year; the expenditure under *Government Presses* is accordingly steadily increasing. The figures for the last five years are —

1888-89	.	.	.	.	.	.	.	.	.	.	.	240,6
1889-90	.	.	.	.	.	.	.	.	.	.	.	254,1
1890-91	.	.	.	.	.	.	.	.	.	.	.	260,4
1891-92	.	.	.	.	.	.	.	.	.	.	.	271,5
1892-93	.	.	.	.	.	.	.	.	.	.	.	283,0

The Budget Estimates did not generally provide sufficiently for this growth of expenditure, and they were accordingly exceeded in most Provinces. In Bengal the excess was considerable and was partly due to larger supplies of stores for the Presidency Jail Press. The falling off in the Punjab is due to smaller purchases of materials and stock, and also to smaller expenditure in postage charges and office contingencies.

223. *Stationery supplied from Central Stores* showed a large increase in Bengal, owing to the large supplies made to the Survey and Settlement Departments in connection with the settlement operations in progress. The decrease, as compared with the previous year, is only nominal, a much larger amount than the apparent saving, on account of the cost of plain paper used with Court-fees Stamps, having been charged to "6—Stamps" instead of being charged to this head as in 1891-92. This also accounts for the decrease in the Punjab. The Bombay estimates were pitched too high.

The estimate of *Other Charges* in Bengal was framed too high. In the North-Western Provinces and Oudh, the Punjab and Madras the increase occurred chiefly in the charges for printing at private presses. In the Punjab the Actuals of 1891-92 included some special expenditure for registers for Courts as explained in last year's Report.

In *England* the demand for stationery supplies was considerably larger than was provided for in the Estimates.

32.—Miscellaneous.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
Allowances and Re- wards.	Accounts 1891-92	4	1	1,3	1,1	5	1,1	7	3	7	1,4	7,6
	Budget .	1	1	1,0	1,0	5	1,1	4	5	7	1,4	6,8
	Revised .	1	1	1,1	5	6	9	6	4	7	1,2	6,2
	Accounts } 1892-93	1	1	1,3	6	6	8	6	5	8	1,2	6,6
Remittance Charges	Accounts 1891-92	7,2	4	9	6	7	3,3	3,2	1,8	3,3	1,8	23,2
	Budget .	12,1	6	6	1,0	1,0	3,2	3,5	2,0	3,4	2,0	29,4
	Revised .	8,3	5	6	3	8	2,2	3,0	1,1	2,8	1,7	21,3
	Accounts } 1892-93	11,8	4	7	3	9	1,5	2,9	1,5	2,5	1,5	24,0
Charitable Dona- tions.	Accounts 1891-92	8	2	...	2	2	12,0	4,5	5	5,9	5,9	30,2
	Budget .	8	3	1	2	4	9,8	4,3	4	5,5	5,3	27,1
	Revised .	8	2	5	2	4	8,1	4,0	4	5,5	5,3	25,4
	Accounts } 1892-93	8	2	5	2	4	10,1	4,2	6	5,8	6,1	28,9
Rewards for De- struction of Wild Animals.	Accounts 1891-92	1	1,9	4	1,0	1,2	1,6	1,1	8	2,4	7	11,2
	Budget .	1	1,9	6	1,0	1,3	1,5	1,4	1,7	2,5	1,7	13,7
	Revised .	1	1,8	5	9	1,4	1,6	1,1	8	2,5	1,0	11,7
	Accounts } 1892-93	1	1,9	5	1,0	1,4	1,9	9	7	2,4	6	11,4

Section E.—MISCELLANEOUS—continued.

32.—Miscellaneous—continued.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Petty Provincial and Local Establish- ments.	Accounts	1891-92	1,6	2,3	3,8	5,3	4,2	4,9	4,1	5,4	23,6	1,8	57,0
	Budget		1,4	2,5	4,3	5,8	5,0	4,3	4,1	5,1	28,7	1,9	63,1
	Revised	1892-93	1,6	2,3	4,1	5,3	4,4	4,9	4,1	5,7	25,9	1,9	60,2
	Accounts		1,6	2,2	3,9	5,2	4,3	5,7	4,1	5,9	25,2	1,8	59,9
Special Commis- sions of Enquiry.	Accounts	1891-92	2,4	...	...	...	...	1,7	1,8	...	1,3	4,7	11,9
	Budget		...	...	...	...	...	3,0	3	...	2	3,4	6,9
	Revised	1892-93	1	...	...	...	...	1,0	1,3	...	1	4,9	7,4
	Accounts		1	...	...	...	...	4	1,2	...	...	5,0	6,7
Irrecoverable Loans written off.	Accounts	1891-92	1	...	1	...	...	...	1	...	...	1	2
	Budget		...	...	1	...	...	...	1	...	...	5	7
	Revised	1892-93	...	...	...	...	...	...	2	...	...	2	4
	Accounts		2	...	...	...	...	...	2	...	...	1	5
Rents, Rates, and Taxes.	Accounts	1891-92	4	...	1	9	3	2,5	...	...	8	21,8	26,8
	Budget		5	...	...	9	8	2,0	...	...	4	10,6	14,7
	Revised	1892-93	2,2	...	...	1,0	3	2,2	...	...	9	10,6	17,2
	Accounts		2,3	...	...	1,2	3	2,1	...	...	9	10,6	17,4
Extraordinary Items	Accounts	1891-92	...	...	...	...	18,4	...	...	...	...	6	19,0
	Budget		...	...	...	...	...	...	...	...	...	1,3	1,3
	Revised	1892-93	...	...	...	...	2	...	...	...	...	...	2
	Accounts		...	...	...	...	4	...	...	...	...	...	4
Other Items	Accounts	1891-92	6,3	5	1,9	6	1,2	10,5	3,5	5,4	8,1	6,0	44,0
	Budget		1,7	9	6	1,6	1,3	6,4	3,7	8,0	7,7	8,1	40,0
	Revised	1892-93	18,5	7	1,5	1,5	7	6,2	3,7	2,1	10,0	10,7	55,6
	Accounts		9,3	2	1,5	7	1,0	5,6	3,2	1,4	8,6	9,0	40,5
TOTAL	Accounts	1891-92	19,3	5,4	18,2	26,7	37,6	19,0	14,2	46,1	44,8	231,3	
	Budget		16,7	6,3	18,8	9,8	31,3	17,8	17,7	49,1	36,2	203,7	
	Revised	1892-93	31,7	5,6	18,0	8,8	27,1	18,0	10,5	48,4	37,5	205,6	
	Accounts		26,3	5,0	17,6	9,3	28,1	17,3	10,6	46,2	35,9	196,3	

			Ster- ling.	Ex- change.	TOTAL.																																																																																																																																																																																																																																																																																																																																																																																		
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225. Many of the items included under this head are of a fluctuating character and are not susceptible of an accurate forecast.

The Budget Estimates under *Remittance Charges* were generally framed too high, being based on the average actuals of past years; the expenditure on actual remittance of specie has, however, considerably diminished during the last year or two, owing chiefly to the extension of the system of drawing off surpluses by means of supply bills which are often issued at a premium and thus bring in revenue, the receipts from which (see paragraph 209) now completely cover the total expenditure incurred under this head, which includes the loss by exchange on local transactions. The figures under these heads for the last five years are compared below:—

	Revenue from Premium on Bills.	Expenditure under Remit- tance Charges.
1888-89	22,7	29,4
1889-90	21,8	30,6
1890-91	22,3	24,6
1891-92	24,5	23,2
1892-93	24,2	24,0

The charges for remittance were slightly higher in 1892-93, owing chiefly to larger remittances between Bombay and Calcutta; and also owing to a very largely increased loss by exchange on local transactions (3,5 against 7), owing to the low rate of exchange for Hali Siccas which prevailed in Hyderabad during a great portion of the year.

226. Under *Charitable Donations* the Budget in Bengal provided 1,7 for purchase of a new site for the Leper Asylum which was not required, but the saving due to this was counterbalanced by a larger donation to the Calcutta Female Nurses' Institution than that which had been provided in either the Budget or the Revised. This donation (3,9) was, however, smaller than that made in 1891-92 (6,0), which accounts for the decrease in the Actuals, as compared with those of 1891-92. *Petty Provincial and Local Establishments* showed an increase in Bengal, owing to the provision for Khedda Establishment in Julpaiguri having been included both in the Budget and in the Revised under

Section E.—MISCELLANEOUS—continued.

32.—Miscellaneous—concluded.

Other Items. The Budget in Madras was framed too high. Under *Special Commissions of Enquiry* the estimate in Bengal was intended to provide for unforeseen charges. The amount expended was on account of the Police Commission, and the higher charges of that Commission in 1891-92 account for the difference between the Actuals of the two years. In the North-Western Provinces and Oudh the increase is due to the charges of the Rampur and Wheeler Commissions, while in Bombay the excess is due to the Commission appointed to enquire into the working of the Deccan Agriculturists' Relief Act, the charges for which were higher than was anticipated when the Budget was framed. The charges in 1891-92 in India were on account of the Native Passenger Ships Commission and the Leprosy Commission. In India the increase under *Rents, Rates, and Taxes* is due to charges for Municipal rates, payable on buildings occupied by more than one Government Office or Department at Simla and Calcutta being paid by the Civil Department and charged under this head. In Bombay the Actuals of 1891-92 included arrears from 1889 of the consolidated rate on the assessable value of Government buildings in Bombay city.

227. The Actuals of 1891-92 under the head *Extraordinary Items* in Assam represent sums looted from the Manipur Treasury and currency chest during the disturbance, and compensations granted to officers for loss of property during the outbreak. In Bombay the amount provided under this head in the Budget was on account of the amount to be paid to Messrs. Thomas Cook and Son in connection with the pilgrim traffic to Jeddah, but the actual payments have been shown under *Other Items*. Under this head the Revised in India provided for the charges in connection with the visit of His Imperial Highness the Archduke of Austria, but some of the charges remained unpaid at the end of the year. The Upper Burma charges included a special payment to the Bombay-Burma Trading Corporation, Limited, in satisfaction of their claim against the late Kale Sawbwa, sanctioned by the Government of India in the Finance Department. The decrease in Lower Burma is due to the provision made for amounts to be written off not having been generally required, and to the contribution from the District Cess Fund to the Maubin Municipality having been charged to "45—Civil Works," though provided for under this head. The Actuals of 1891-92 in Bengal included the writes-off of some irrecoverable embankment advances in the Mozufferpur District. The Punjab Budget included a reserve, while the Actuals of 1891-92 were high on account of expenditure incurred by Local Bodies for the destruction of locusts. The increase in Bombay is due, as stated above, to the inclusion under this head of the payments made to Messrs. Thomas Cook and Son in connection with the pilgrim traffic.

228. The falling off in *England* is due to payments on account of stores lost in transit to India having been smaller than was anticipated.

Section F.—FAMINE RELIEF AND INSURANCE.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
1,268,3	EXPENDITURE	1,206,7	1,133,7	1,116,1

229. In 1892-93 the Famine Insurance Grant was maintained at the full amount of 1,500,0, including the net charge on the revenues on account of the Protective Railways constructed through the Agency of Companies, namely, the Indian Midland and Bengal-Nagpur Railways.

230. The following statement shows how the Grant of 1,500,0 was applied:—

Famine Relief and Insurance.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
23,4	Famine Relief	130,0	76,8	70,8
484,8	Construction of Protective Railways	1,011,7	993,9	984,5
77,9	Construction of Protective Irrigation Works	65,0	63,0	60,8
682,2	Reduction of Debt . . . . .	...	...	...
1,268,3	TOTAL	1,206,7	1,133,7	1,116,1

Railway Revenue Account.

189,1	Net charge on account of Indian Midland Railway	220,1	232,9	253,7
42,6	" " " Bengal Nagpur Railway	73,2	133,4	130,2
231,7	TOTAL	293,3	366,3	383,9
1,500,0	GRAND TOTAL	1,500,0	1,500,0	1,500,0

33.—Famine Relief.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
6,1	India . . . . .	...	16,0	17,2
...	Central Provinces . . . . .	...	1	...
...	Burma, Upper . . . . .	...	1	1
1,2	Bengal	20,0	30,3	28,7
2	N.-W. Provinces and Oudh . . . . .	...	...	...
15,7	Madras	100,0	30,0	24,4
2	Bombay	10,0	3	4
23,4	TOTAL	130,0	76,8	70,8

231. The expenditure in India was incurred for the relief of distress in Ajmere-Merwara which was not foreseen when the Budget was framed, and that in Bengal was incurred chiefly by the District Board of Durbhanga in consequence of scarcity prevailing in that district. In Madras and Bombay provision was made in the Budget under this head for expenditure on Relief Works, but the greater portion of the actual expenditure has been charged to ordinary Public Works heads, the cost of infructuous labour only being charged to this head.

34.—Construction of Protective Railways.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
484,8	EXPENDITURE	1,011,7	993,9	984,5

232. This head includes a portion of the capital expenditure of the Government of India on Railways and Irrigation. The total amount of this expenditure and the manner in which it is distributed under various heads is shown in paragraph 374.

The amount charged under this head is the balance of the total Famine Insurance grant of 1,500,0 after providing for the expenditure on Famine Relief and Protective Irrigation Works and the net charge on revenue account of the Protective Railways constructed through the agency of Companies.

35.—Construction of Protective Irrigation Works.

1891-92. Accounts.		Budget.	1892-93 Revised.	Accounts.
	N.-W. PROVINCES AND OUDH—			
1,0	Betwa Canal	3,1	1,2	9
	PUNJAB—			
1,0	Swat River Canal	4,5	...	—2
	MADRAS—			
64,0	Rushikulya Project	45,0	49,8	49,6
	BOMBAY—			
11,8	Nira Canal	12,2	11,7	10,4
1	Chankapur Tank . . . . .	...	1	...
...	Mhasvad Tank	2	2	1
77,9		65,0	63,0	60,8
	THIS INCLUDES—			
1,7	Outlay in England . . . . .	...	3,6	3,6
8	Exchange . . . . .	...	2,2	2,2

233. The decrease in the expenditure in 1892-93, as compared with that of 1891-92, was chiefly due to larger expenditure in the previous year against a larger grant allotted for the vigorous prosecution of the Rushikulya Project in Madras. The saving on the Budget Estimate was due to no expenditure having been incurred on the Swat River Canal in the Punjab, owing to the abandonment of the Nowshera Rajbuha scheme as impracticable, and to the Kalpani extension scheme requiring further investigation.

36.—Reduction of Debt.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
682,2

234. As the whole of the balance of the Famine Insurance grant left, after providing for the expenditure on Famine Relief and the construction of Protective Irrigation Works, and the net charge on revenue account of the Protective Railways constructed through the agency of Companies, was required for the construction of Protective Railways, there was nothing left to be charged to this head.

Section G.—CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
163,2	EXPENDITURE	301,5	292,9	339,5

235. The following are the details:—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
IMPERIAL.				
MADRAS—				
...	East-Coast	76,4	158,5	201,2
...	Dharmavaram—Hindupur	41,9	...	...
...	TOTAL IMPERIAL	118,3	158,5	201,2
PROVINCIAL.				
ASSAM—				
3	Jorhat Railway	3,9	3,0	3,7
...	Cherra-Companyganj Railway	1,3	6	5
3	TOTAL	5,2	3,6	4,2
BENGAL—				
8	Kaunia-Dhurla Railway . . . . .	...	...	...
N.-W. PROVINCES AND OUDH—				
2,3	Lucknow-Sitapur-Seramau Railway . . . . .	...	..	...
MADRAS—				
42,6	Mayavaram-Mutupet Railway	155,0	87,5	91,9
BOMBAY—				
117,2	Hyderabad-Umarkot Railway	23,0	43,3	42,2
163,2	TOTAL PROVINCIAL	183,2	134,4	138,3
163,2	GRAND TOTAL	301,5	292,9	339,5

236. Under *Imperial* is shown the balance of the Capital expenditure on State Railways in excess of the amounts that may be recorded under "Capital Expenditure not charged to Revenue" and "Construction of Protective Railways." The distribution of the total Capital expenditure is shown in paragraph 374.

237. Under *Provincial* the decrease, as compared with the actuals of the previous year, is 24,9. On the Hyderabad-Umarkot Railway less expenditure was incurred owing to the completion of the line, which, however, cost more than was anticipated in the Budget. On the Mayavaram-Mutupet Railway more progress was made than during 1891-92, though there was short outlay as compared with the Budget Estimate owing to difficulty in obtaining labour, and to many of the works having been delayed in consequence of early floods. More progress was, however, made in laying the permanent-way on this line than was anticipated in the Revised Estimate.

Section H.—RAILWAYS.

238. The following is a general statement of the Revenue Account:—

1892-93.	State Railways.	Guaranteed Railways.	Subsidised Companies.	Miscellaneous	TOTAL.
GROSS RECEIPTS .	15,814.8	6,301.9	17.9	...	22,134.6
WORKING EXPENSES .	7,562.9	3,057.5	...	...	10,620.4
Surplus Profits .	382.0	581.9	...	...	963.9
Interest .	6,193.7	3,438.7	1.9	...	9,634.3
Annuities .	2,717.4	...	...	...	2,717.4
Land and Supervision .	...	29.4	27.1	...	56.5
Miscellaneous Railway Ex- penditure .	...	...	...	-10.9	-10.9
TOTAL EXPENDITURE .	16,856.0	7,107.5	29.0	-10.9	23,981.6

NET GAIN OR LOSS TO THE GOVERNMENT—

1892-93 .	-1,041.2	-805.6	-11.1	+10.9	-1,847.0
1891-92 .	+109.5	-333.2	-1	-92.0	-315.8
1890-91 .	-387.4	-145.9	-4.8	-149.2	-687.3
1889-90 .	-983.9	-699.5	-20.1	-149.1	-1,852.6
1888-89 .	-1,254.7	-922.8	+14.7	-70.6	-2,233.4

239. These figures show that the *State Railways* did worse than in 1891-92 by 1,150.7. Under receipts the most marked decrease occurred in wheat traffic, which was exceptionally large in the previous year. Eliminating these abnormal receipts, the receipts from general traffic on most of the Railways show a large increase in 1892-93. As regards the expenditure, there was a large increase on account of interest and annuities paid in England, due to the fall in exchange. With the payments in England only slightly in excess of those of last year, the increase in the charge for exchange amounted to 615.8.

240. The *Guaranteed Railways* also did worse than in the preceding year by 472.4. The wheat traffic on the Great Indian Peninsula Railway was far short of that of the previous year, and the charges for interest paid in England were larger owing to the fall in exchange.

241. The net loss to Government on the Revenue Account of Railways during the last few years, as shown above, has been considerably affected by the fluctuations in the rate of exchange. If the rate had not varied from that of 1886-87 the net loss would have been as shown below:—

1892-93 .	-234.1	-321.7	-11.1	+10.9	-556.0
1891-92 .	+315.5	-210.2	-2	-92.0	+13.1
1890-91 .	-552.5	-262.0	-4.8	-149.2	-968.5
1889-90 .	-746.0	-529.6	-20.1	-149.1	-1,444.8
1888-89 .	-991.1	-682.1	+14.7	-70.6	-1,729.1
1887-88 .	-1,002.0	-811.4	-18.8	-51.8	-1,884.0
1886-87 .	-375.1	-675.6	-43.6	-94.4	-1,188.7

242. The opening of the Frontier lines and the commencement of the Bengal-Nagpur Railway increased the net loss considerably in 1887-88, but since then the loss steadily decreased year by year to the end of 1891-92, when the growth of the revenue received a check owing to a falling off in the export traffic in wheat.

Section H.—RAILWAYS—RECEIPTS.

1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.
19,938,1 RECEIPTS.	18,832,7	19,064,2	19,077,1

243. The following are the items comprised in this group. Particulars of them are given in the succeeding statements :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
16,412,0	State Railways (gross)	15,543,9	15,779,4	15,814,8
3,493,1	Guaranteed Railways (net)	3,260,0	3,260,0	3,244,4
33,0	Subsidised Companies	8,8	24,8	17,9
<u>19,938,1</u>		<u>18,832,7</u>	<u>19,064,2</u>	<u>19,077,1</u>

244. *State Railways.*—The gross receipts are 597,2 below those of the previous year. There was a falling off of 739,1 on the North-Western Railway, due chiefly to a decrease in wheat traffic, which was exceptionally heavy during 1891-92. There was also an appreciable decrease in the passenger traffic on the lines in Northern India, as the receipts from this source were unusually high in 1891-92, owing to the fairs at Hardwar. But there was on the other hand a considerable improvement in the goods traffic on the Rajputana-Malwa and Indian Midland Railways, and in the traffic of all kinds on the South Indian and Burma State Railways. Compared with the Budget Estimate there was a total improvement of 270,9, which is more than accounted for by the improvement of 321,4 on the Rajputana-Malwa line, due chiefly to a brisk traffic in grains (other than wheat) and seeds having continued throughout the year. There were also improvements of 238,6 on the East Indian Railway, the Budget Estimate having been framed too low, and of 95,2 on the Burma Railway owing to a general development of traffic, but these were more than counterbalanced by a falling off of 310,1 on the North-Western Railway, and of 46,7 on the Bengal-Nagpur Railway owing principally to a heavy decline in the wheat traffic arising from unfavourable crops and a dull market. The increase of 35,4 over the Revised Estimate is due to the traffic at the close of the year on many of the lines having proved slightly better than was expected.

245. *Guaranteed Railways.*—The net receipts are 248,7 below those of the previous year. The traffic on the Great Indian Peninsula Railway in 1891-92 was exceptionally good, and that in 1892-93 showed a considerable falling off, owing to the slackness of trade with Europe in Bombay. The demand for wheat for export was far short of that in the previous year, and the failure of the linseed crop in the Central Provinces, and the smaller movement of food-grains to Southern India, also account for a part of the falling off. The traffic on the Bombay, Baroda and Central India Railway was better than in the previous year, owing to increased traffic in cotton and oilseeds and in coal and Railway materials. The increase was, however, partly counterbalanced by a falling off in wheat traffic. The traffic on the Madras Railway reached normal conditions in 1892-93; the earnings during 1891-92 were abnormally low owing to the prevalence of scarcity and attendant sickness in that part of the country.

Section H.—RAILWAYS—RECEIPTS—continued.

XXVI and 38.—State Railways—Gross Receipts and Working Expenses.

ACCOUNTS, 1891-92.			Capital Outlay to 31st March 1893.	RAILWAYS.	BUDGET, 1892-93.			REVISED, 1892-93.			ACCOUNTS, 1892-93.		
Gross Receipts.	Working Expenses.	Net.			Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.
IMPERIAL.													
4,957.6	1,340.6	3,617.0	33,686.4	East Indian	4,650.3	1,302.0	3,348.3	4,890.3	1,348.5	3,541.8	4,888.9	1,358.7	3,530.2
40.5	...	40.5	10,241.4	Eastern Bengal	860.0	540.0	320.0	858.8	537.5	321.3	872.3	561.6	310.7
2,205.1	970.6	1,234.5	13,058.6	Rajputana-Malwa	1,926.2	924.6	1,001.6	2,240.0	933.4	1,306.6	2,247.6	918.0	1,329.6
3,309.0	1,053.5	1,355.5	41,027.0	North-Western	2,880.0	1,880.0	1,000.0	2,560.0	1,670.0	890.0	2,569.9	1,811.8	758.1
879.3	381.5	497.8	10,344.2	Oudh & Rohilkhand	830.0	350.0	480.0	845.0	375.0	470.0	845.9	368.7	477.2
637.3	303.0	334.3	9,676.0	Bengal-Nagpur	650.0	325.0	325.0	607.5	317.5	290.0	603.3	309.7	293.6
210.0	110.2	99.8	...	Toung-hoo-Mandalay . . . . .	...	...	...	...	...	...	...	...	...
...	...	...	2,485.9	Bengal & North-Western & Tirhoot	520.0	360.0	160.0	527.5	380.0	147.5	538.4	395.4	143.0
436.0	267.6	168.4	8,660.6	Indian Midland	440.0	280.0	160.0	452.5	280.0	172.5	444.4	292.1	152.3
477.3	310.8	166.5	9,486.1	Southern Mahratta	490.0	324.6	165.4	460.0	302.1	157.9	463.1	304.6	158.5
720.0	497.7	222.3	7,221.0	South Indian	807.2	540.0	267.2	790.0	497.5	292.5	797.6	507.0	290.6
446.0	279.1	166.9	6,987.4	Other Railways	550.7	352.4	198.3	516.4	368.8	147.6	539.1	369.7	169.4
14,324.1	6,414.6	7,909.5	153,474.6	TOTAL	14,604.4	7,178.6	7,425.8	14,748.0	7,010.3	7,737.7	14,810.5	7,197.3	7,613.2
Surplus Profits—													
...	302.4	—302.4	...	East Indian . . . . .	...	214.5	—214.5	...	251.5	—251.5	...	248.4	—248.4
...	117.3	—117.3	...	Rajputana-Malwa . . . . .	...	70.9	—70.9	...	131.6	—131.6	...	100.7	—100.7
...	10.6	—10.6	...	Bengal Central . . . . .	...	6.7	—6.7	...	6.8	—6.8	...	7.8	—7.8
...	...	...	...	Lucknow-Bareilly . . . . .	...	...	...	...	1.2	—1.2	...	1.2	—1.2
...	40.2	—40.2	...	Southern Mahratta . . . . .	...	40.4	—40.4	...	35.9	—35.9	...	19.1	—19.1
...	11.4	—11.4	...	Mysore . . . . .	...	11.5	—11.5	...	11.6	—11.6	...	4.8	—4.8
...	481.9	—481.9	...	TOTAL SURPLUS PROFITS	...	344.0	—344.0	...	438.6	—438.6	...	382.0	—382.0
14,324.1	6,896.5	7,427.6	153,474.6	TOTAL IMPERIAL	14,604.4	7,522.6	7,081.8	14,748.0	7,448.9	7,299.1	14,810.5	7,579.3	7,231.2
PROVINCIAL.													
406.0	228.1	177.9	5,258.2	Burma	600.0	340.0	260.0	695.0	340.0	355.0	687.7	351.9	326.8
1,105.9	626.3	479.6	...	Eastern Bengal	320.0	...	320.0	321.2	...	321.2	310.7	...	310.7
488.9	415.5	73.4	...	Bengal & North-Western & Tirhoot . . . . .	...	...	...	...	...	...	...	...	...
87.1	48.1	39.0	319.8	Other Railways	19.5	16.2	3.3	15.2	13.5	1.7	14.9	13.7	1.2
2,087.9	1,318.0	769.9	5,578.0	TOTAL PROVINCIAL	939.5	356.2	583.3	1,031.4	353.5	677.9	1,004.3	365.6	638.7
16,412.0	8,214.5	8,197.5	159,052.6	GRAND TOTAL	15,543.9	7,878.8	7,665.1	15,779.4	7,802.4	7,977.0	15,814.8	7,944.9	7,869.9

East Indian Railway.

1891-92. Accounts.	EARNINGS—		Budget.	1892-93. Revised.	Accounts.
1,543.2	Coaching		1,510.0	1,532.2	1,547.4
3,331.9	Goods		3,050.0	3,287.6	3,286.7
182.5	Miscellaneous and Suspense		90.3	70.5	54.8
4,957.6	TOTAL		4,650.3	4,890.3	4,888.9

246. Compared with the actuals of the previous year the receipts during 1892-93 show a decrease of 68.7, which occurred chiefly in goods traffic, and is accounted for by the fact that in 1891-92 there was a large adjustment on account of arrear coal charges to the extent of nearly 60.0. Allowing for this the goods traffic really shows an increase during the year, being attributed mainly to an abnormally large traffic in grain and rice during the first two months of the official year. The total receipts are better than the Budget Estimate by 238.6, the Estimate having been placed low as it was not expected that the receipts would in any way approach those for 1891-92, which were the best on record. The actuals also include the earnings for 9 months of the Patna-Gya State Railway, which was incorporated with the undertaking from 1st July 1892.

SECTION H.—RAILWAYS—RECEIPTS—*continued.*Eastern Bengal Railway.
(Including Provincial Share).

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
EARNINGS—				
413.3	Coaching	400,0	405.5	405.4
638.3	Goods	685,0	680,5	678,0
94 8	Miscellaneous and Suspense	95,0	94,0	99,6
<u>1,146,4</u>	TOTAL	<u>1,180,0</u>	<u>1,180,0</u>	<u>1,183,0</u>

247. The increase of 36.6, as compared with the actuals of the previous year, is due chiefly to an increase in jute traffic. The variations between the Actuals and Estimates are trifling.

Rajputana-Malwa Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
EARNINGS—				
652.8	Coaching	605,0	610,0	612,5
1,526.2	Goods	1,296,2	1,574,0	1,586,5
26,1	Miscellaneous and Suspense	25,0	56,0	48,6
<u>2,205,1</u>	TOTAL	<u>1,926,2</u>	<u>2,240,0</u>	<u>2,247,6</u>

248. The improvement of 42.5 over the actuals of the previous year is due to the traffic in grains (except wheat) and seeds having continued brisk throughout the year, and to the adjustment of a long pending claim against the Indian Midland Railway for their proportion of interest charges on joint works and station expenses at Agra. The receipts from wheat traffic showed a falling off of 133,8 compared with the previous year. The falling off in passenger traffic is explained by the fact that in 1891-92 the pilgrim traffic to and from Hardwar, Muttra, and Soron was abnormal. The increase of 321.4 over the Budget Estimate is attributed to the exceptionally heavy traffic which prevailed throughout the year, and to the special adjustment with the Indian Midland Railway referred to above.

North-Western Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
EARNINGS—				
1,033.4	Coaching	940,0	915,0	920,9
2,226.4	Goods	1,894.5	1,619,0	1,619,9
49,2	Miscellaneous and Suspense	45,5	26,0	29,1
<u>3,309,0</u>	TOTAL	<u>2,880,0</u>	<u>2,560,0</u>	<u>2,569,9</u>

249. Compared with the actuals of the previous year the receipts show a falling off of 739,1, of which about 520,0 occurred in the receipts from wheat traffic, which was abnormally high in the previous year. The traffic in other goods and the passenger traffic was also abnormal in that year owing to the fairs at Hardwar, and to the movement of troops in connection with frontier expeditions. Heavy breaches on the line during the monsoon of 1892-93 also seriously interrupted the flow of traffic, and the grain exports were much lower than usual owing to unfavourable crops and a dull market. The Budget provided for a falling off of 429,0 compared with the receipts of the previous year, but the actuals fell further short by 310,1, owing partly to the causes just mentioned, and partly to large outstandings at the close of the year, caused by heavy freight charges for the Commissariat Department realised after the close of the year.

Oudh and Rohilkhand Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
EARNINGS—				
402.7	Coaching	361,0	366,3	368,1
431 0	Goods	435,0	441,1	442 6
45.6	Miscellaneous and Suspense	34,0	37,6	35.2
<u>879.3</u>	TOTAL	<u>830,0</u>	<u>845,0</u>	<u>845.9</u>

250. The receipts during 1892-93 fell short of those of the previous year by 33.4. In 1891-92 the earnings from passenger traffic were abnormally high, owing to fairs held at Hardwar, and a considerable decrease was allowed for in the Budget, but the actuals proved a little more favourable than was anticipated.

Section H.—RAILWAYS—RECEIPTS—continued.

Bengal-Nagpur Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
EARNINGS—				
113,8	Coaching	115,0	113,6	113,8
481,8	Goods	495,0	447,7	449,4
41,7	Miscellaneous and Suspense	40,0	46,2	40,1
<u>637,3</u>	TOTAL	<u>650,0</u>	<u>607,5</u>	<u>603,3</u>

251. The decrease compared with the actuals of the previous year and the Budget Estimate occurred almost wholly in goods traffic, and is attributed to the failure of the wheat crop. In the previous year there was an abnormally large traffic in wheat and rice which were exported to meet the scarcity in Europe and the famine-stricken districts in this country.

Bengal, North-Western and Tirhoot Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
EARNINGS—				
200,7	Coaching	200,0	200,0	204,9
224,2	Goods	253,8	266,0	272,1
64,0	Miscellaneous and Suspense	66,2	61,5	61,4
<u>488,9</u>	TOTAL	<u>520,0</u>	<u>527,5</u>	<u>538,4</u>

252. The transactions of this Railway used to be classed as Provincial before, but they have been made Imperial from 1892-93. The improvement over the actuals of the previous year and the Budget Estimate is due to a larger grain traffic, the harvest having been better than was anticipated.

Indian Midland Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
EARNINGS—				
174,2	Coaching	196,5	200,0	198,8
237,1	Goods	280,0	289,6	282,6
24,7	Miscellaneous and Suspense	—36,5	—37,1	—37,0
<u>436,0</u>	TOTAL	<u>440,0</u>	<u>452,5</u>	<u>444,4</u>

253. The improvement is due to Hindu pilgrimages and the development of ordinary passenger traffic, and to a large traffic in wheat in the early part of the year, and in cotton piece-goods, food-grains, and other staples in the latter part of the year. The actuals differ but slightly from the Budget, which allowed for some development of the receipts.

Southern Mahratta Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
EARNINGS—				
201,6	Coaching	212,7	198,0	201,7
251,7	Goods	264,7	258,3	263,0
24,0	Miscellaneous and Suspense	12,6	3,7	—1,6
<u>477,3</u>	TOTAL	<u>490,0</u>	<u>460,0</u>	<u>463,1</u>

254. The earnings were slightly more than those of the previous year, but the receipts actually brought to account were less owing to large balances having remained unrealized at the end of the year in consequence of the comparatively brisk traffic that prevailed during February and March with foreign railways.

Section H.—RAILWAYS—RECEIPTS—continued.

South Indian Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
EARNINGS—				
378.3	Coaching	440.0	420.0	421.1
323.0	Goods	360.0	346.6	353.4
24.7	Miscellaneous and Suspense	7.2	23.4	23.1
726.0	TOTAL	807.2	790.0	797.6

255. The increase is due to ordinary development of traffic and to the opening of small additional sections during the year. The Budget was pitched too high owing to anticipation of more additional mileage than was actually opened.

Other Railways, Imperial.

1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.
446.0	550.7	516.4	522.6*

* Excludes Imperial share of the Earnings of the Burma State Railway.

256. Compared with the actuals of the previous year, there was an increase of 76.6. The Imperialisation of the Lucknow-Bareilly Railway, which was Provincial before, accounts for an increase of 69.5. There was also an increase of 16.8 on the Mysore Railway due to a steady development of traffic, of 9.5 on the Mu Valley Railway owing to the line having been opened for only a part of the previous year, and of 8.5 on the Umria Colliery due to a larger output of coal. On the other hand, there was a falling off of 32.2 in consequence of the amalgamation of the Patna-Gya State Railway with the East Indian Railway at the end of the first quarter of the year. No allowance was made for this in the Budget, and there was a deficiency of 26.4 in consequence. The Budget also provided 15.0 on account of the Bezvada-Godavery Section of the East Coast Railway, but it was not opened during the year. The other important variations from the Budget are an improvement of 14.2 in the earnings of the Mysore Railway, due to a steady development of traffic as mentioned above and of 9.5 on the Lucknow-Bareilly Railway, due to expansion of traffic and to the opening of the Dudwa Branch and to a general expansion of traffic.

State Railways, Provincial.

Burma State Railway (including Tounghoo-Mandalay Line).

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
EARNINGS—				
616.0	Coaching	353.8	385.0	405.6
	Goods	266.2	320.0	283.2
	Miscellaneous and Suspense	—20.0	—10.0	6.4
	TOTAL	600.0	695.0	695.2†

† Includes Imperial share of the Earnings of the Burma State Railway.

257. The Tounghoo-Mandalay Railway was provincialised from 1st April 1892 and amalgamated with the Burma Railway. The improvement over the actuals of the previous year and the Budget Estimate was due to a development of traffic generally and to an exceptionally good passenger traffic.

Other Railways.

1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.
87.1	19.5	15.2	14.9

258. The decrease compared with the actuals of the previous year was due chiefly to the Imperialisation of the Lucknow-Bareilly, Amritsar-Pathankot and the Nalhati Railways. The falling off compared with the Budget was due chiefly to the Hyderabad-Umarkot Railway not having been opened for traffic as early as was expected.

XXVII.—Guaranteed Companies—Net Traffic Receipts.

Accounts, 1891-92.			Guaranteed interest, 1892-93.	GUARANTEED RAILWAY COMPANIES.	Budget, 1892-93.			Revised, 1892-93.			Accounts, 1892-93.			Percentage of charges on receipts.
Gross Receipts.	Working Expenses.	Net.			Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	
1,422.3	600.0	822.3	667.4	Bombay, Baroda and Central India	1,345.0	565.0	780.0	1,425.0	580.0	845.0	1,435.2	579.4	855.8	40.4
4,477.3	2,204.2	2,273.1	1,918.2	Great Indian Peninsula	4,020.0	1,960.0	2,060.0	3,960.0	1,980.0	1,980.0	3,887.5	1,951.2	1,936.3	30.2
948.8	248.7	699.9	551.1	Madrass	960.0	540.0	420.0	975.0	540.0	435.0	979.2	520.9	458.3	33.8
6,848.4	2,852.9	3,995.5	3,136.7	TOTAL	6,325.0	3,065.0	3,260.0	6,360.0	3,100.0	3,260.0	6,301.9	3,051.5	3,250.4	48.5

Section H.—RAILWAYS—RECEIPTS—continued.

Gross Receipts.

259. The decrease, as compared with the actuals of the previous year, occurred entirely on the Great Indian Peninsula Railway. The traffic on this line during 1891-92 was exceptionally good, and there was a considerable decline in the traffic in wheat in the year under review. The failure of the linseed crops in the Central Provinces and the smaller movement of food-grains to Southern India also account for a part of the falling off. On the Bombay, Baroda and Central India Railway the traffic in cotton and oil-seeds and in coal and Railway materials showed an improvement, but this was partly counterbalanced by a falling off in wheat traffic. On the Madras Railway the traffic recovered to some extent during the year and reached the normal condition; the earnings during 1891-92 were low, owing to the prevalence of scarcity in that part of the country. The decrease, as compared with the Revised Estimate, is on the Great Indian Peninsula Railway, and is due chiefly to the difficulty of making a reliable forecast of suspense transactions.

Working Expenses.

260. The decrease, as compared with the actuals of the previous year, is principally on the Great Indian Peninsula Railway in consequence of the smaller traffic worked. The expenses of the year were, however, relatively higher than in 1891-92, owing to the construction of new crossing stations and of extensions at Wari Bunder and Poona having been rendered necessary, and to a larger staff having been employed to obviate overpressure such as occurred in the previous year. The working expenses were lower on the Bombay, Baroda and Central India Railway, owing to there having been less renewals of permanent-way and smaller expenditure on repairs of flood damages; and on the Madras Railway, owing to less outlay on renewals of locomotives and smaller expenditure on fuel and repairs of vehicles.

261. Compared with the Revised Estimate the actuals show a decrease of 42,5 which occurred chiefly on the Great Indian Peninsula and the Madras Railways. The decrease on the former was due chiefly to the provision for the renewals of engines not having been utilised to the extent anticipated owing to the non-arrival of the engines from England. Decreased mileage and the issue of coal at lower rates also contributed to the decrease to a certain extent. The decrease on the Madras Railway is the result of an over-estimate of the requirements for maintenance of way, repairs of bridges, fuel and repairs of engines.

XXVIII.—Subsidised Companies (Repayment of Advances of interest).

1891-92.		1892-93.		
Accounts.		Budget.	Revised.	Accounts.
INDIA—				
31,6	Mysore Railway	27,5	23,5	17,9
ENGLAND—				
1,0	Rohilkhand-Kumaon Railway	9	8	
4	EXCHANGE	4	5	
33,0	TOTAL	28,8	24,8	17,9

262. The credit under India represents the amount recoverable from the Mysore Durbar in settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway. The receipts, working expenses and interest charges of the Mysore Railway are recorded in the accounts under their respective railway heads, and the net charge for interest only (*i.e.*, interest on Capital expended *minus* net receipts) which is recoverable from the Mysore Durbar, is credited under this head. The settlement with the Mysore Durbar is effected outside the Railway accounts. The details of the amounts recoverable are given below :—

1891-92.		1892-93.		
Accounts.		Budget.	Revised.	Accounts.
INDIA—				
MYSORE RAILWAY—				
68,8	Interest on Capital	63,5	76,8	76,9
5,8	Less—Charge for interest borne by Government for the unexpended balance of the Capital retained in its hands		6,8	6,6
63,0			70,0	70,3
31,4	Net receipts	36,0	46,5	52,4
31,6	Net charge for interest recoverable from Mysore Durbar	27,5	23,5	17,9

263. The estimates provided for credits under England, representing the Government share of surplus profits of the Rohilkhand-Kumaon Railway for the year 1891, to be taken in reduction of the Company's debt for advances of interest. No payment was, however, made within the year, owing to questions having been raised as to the amount of the Government share.

Section H.—RAILWAYS—EXPENSES.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
20,253,9	EXPENDITURE	20,407,2	20,775,0	20,924,1
264. These figures comprise the expenditure under the following heads:—				
1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
STATE RAILWAYS—				
8,214,5	Working Expenses	7,878,8	7,802,4	7,944,9
4,428,0	Interest on debt	4,667,0	4,775,4	4,779,1
2,428,8	Annuities	2,544,9	2,714,6	2,717,4
1,004,6	Interest on Capital Deposits	1,025,6	1,085,2	1,086,1
226,5	Interest on Advances	329,7	328,3	328,5
GUARANTEED COMPANIES—				
756,9	Surplus Profits, etc.	600,0	612,0	611,3
3,069,4	Interest	3,256,3	3,435,3	3,438,7
SUBSIDISED COMPANIES—				
32,2	Land, etc.	41,7	29,1	27,1
9	Advances of Interest	3,2	2,8	1,9
92,1	MISCELLANEOUS RAILWAY EX- PENDITURE	60,0	—10,1	—10,9
20,253,9		20,407,2	20,775,0	20,924,1

265. The actuals exceeded those of the previous year and the Budget Estimate by 670,2 and 516,9, respectively. The charges on account of exchange were higher by 988,4 and 572,4, chiefly on account of the fall in the rate of exchange. Excluding exchange the total charges would be smaller than those of the previous year, and the Budget Estimate by 318,2 and 55,5, respectively.

266. The decrease, compared with the actuals of the previous year, occurred chiefly in the working expenses of State Railways, owing to the generally smaller traffic worked during the year, to smaller renewals of permanent-way and repairs of rolling-stock on many of the lines, and to smaller payments of surplus profits to the East Indian Railway and on account of the Rajputana-Malwa Railway to the Bombay, Baroda and Central India Railway. The surplus profits of Guaranteed Railways were also smaller, and there was a special recovery of 89,1 from the Assam-Bengal Railway on account of the past outlay incurred by Government on surveys connected with the line. These decreases were to some extent counterbalanced by an increase of 176,0 in the interest charges, resulting chiefly from the progress of construction of State Railways. The saving on the Budget was due chiefly to the special recovery from the Assam-Bengal Railway just mentioned, and to no charges having been incurred on account of interest on overdrawn capital of the Great Indian Peninsula and Bombay, Baroda and Central India Railways, partly counterbalanced by an increase in working expenses of State Railways, due chiefly to the surplus profits referred to above having exceeded the Budget, which counted on a larger fall than actually took place, and to a special adjustment in the accounts of the Eastern Bengal Railway on account of depreciation of the Bengal Central Railway rolling-stock. The excess over the Revised Estimate occurred chiefly in working expenses, the estimate for which was framed too low, especially in the case of the North-Western Railway, and under which there was also larger expenditure at the close of the year in consequence of a revival of traffic on some of the railways.

Section H.—RAILWAYS—EXPENSES—continued.

38.—State Railways—Working Expenses.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
8,214,5	EXPENDITURE	7,878,8	7,802,4	7,944,9

267. The particulars of these charges by individual railways are given on page 84. The decrease compared with the actuals of 1891-92 is due to the smaller traffic worked, and to less renewals of permanent-way and repairs of rolling-stock. The excess over the Budget Estimate is due to larger payments on account of surplus profits to the East Indian Railway Company and to the Bombay, Baroda and Central India Railway Company for working the Rajputana-Malwa Railway in consequence of an increase in the earnings of the railways. The excess over the Revised Estimate is due to an anticipated lapse on the estimate for the North-Western Railway not having been realised, and to larger expenditure at the close of the year in consequence of the revival of traffic on some of the lines.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
EAST INDIAN RAILWAY.				
WORKING EXPENSES—				
355,6	Maintenance	335,5	322,3	327,1
388,9	Locomotive	358,0	406,4	408,7
112,2	Carriage and Wagon	132,4	124,7	120,9
276,6	Traffic	270,4	270,9	276,5
207,3	General, Miscellaneous and Suspense	205,7	224,2	225,5
1,340,6	TOTAL WORKING EXPENSES	1,302,0	1,348,5	1,358,7
302,4	‡ Surplus profits paid to the Company and contribution to Provident Fund of one per cent. on net earnings	214,5	251,5	248,4
1,643,0	TOTAL EAST INDIAN RAILWAY	1,516,5	1,600,0	1,607,1

268. Compared with the actuals of 1891-92 the result shows a decrease of 35,9, due chiefly to smaller payments to the Company on account of its share of surplus profits and contribution to Provident Fund, and to smaller expenditure under "Maintenance." The reduction in the payment on account of surplus profits is due to the fall in the rate of exchange having reduced the net profits, and the smaller contribution to the Provident Fund is accounted for by a special bonus of an extra 10,0 having been given in 1891-92. Under "Maintenance" the decrease is due to smaller renewals of permanent-way and to smaller charges for carriage of revenue stores. The excess under Locomotive resulted from an increase in the rate for carriage of revenue stores, and that under Miscellaneous from larger payments for hire of vehicles, and mileage and demurrage of foreign stock. The increase of 90,6 over the Budget Estimate is due partly to the causes just mentioned, and partly to larger payments on account of the Company's share of surplus profits and contribution to the Provident Fund, owing to increased earnings, to the incorporation of the working expenses of the Patna-Gya line from the 1st July 1892, and to increased running charges attendant on increased earnings.

Eastern Bengal Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
WORKING EXPENSES—				
187,0	Maintenance	129,5	116,4	122,6
114,8	Locomotive	113,0	120,6	122,8
38,3	Carriage and Wagon	42,5	50,7	47,6
118,1	Traffic	120,0	112,0	118,2
168,1	General, Miscellaneous and Suspense	135,0	137,8	150,4
526,3	TOTAL EASTERN BENGAL RAILWAY	540,0	537,5	561,6

269. The decrease of 64,7, as compared with the actuals of the previous year, is due to the heavy outlay incurred during that year on renewals of permanent-way, on compensation claims paid for goods lost and damaged, and on arrears freight charges on coal paid to the East Indian Railway. The increase of 21,6 and 24,1 over the Budget and Revised Estimates, respectively, is mainly due to a special adjustment on account of depreciation of the Bengal Central Railway rolling-stock, provision for which was not made in the estimates.

Section H.—RAILWAYS—EXPENSES—continued.

Rajputana-Malwa Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
WORKING EXPENSES—				
177,5	Maintenance	170,0	161,0	162,0
421,0	Locomotive	376,0	420,0	407,6
101,5	Carriage and Wagon	109,4	87,6	77,2
138,4	Traffic	140,0	141,5	145,6
132,2	General, Miscellaneous and Suspense	129,2	123,3	125,6
970,6	TOTAL WORKING EXPENSES	924,6	933,4	918,0
117,3	Share of surplus profits paid to the Bombay, Baroda and Central India Railway Company	70,9	131,6	100,7
1,087,9	TOTAL RAJPUTANA-MALWA RAILWAY	995,5	1,065,0	1,018,7

270. The decrease of 69,2, as compared with the actuals of the previous year, is due to a saving in fuel and running expenses on account of smaller train-mileage run; to a large return of materials into stock and to less re-laying of permanent-way having been executed; to less outlay on wheel and axle-changing operations, and to the payment of the Company's share of surplus profits for the second-half of 1892 having been made after the close of the official year. The excess of 23,2 over the Budget Estimate, is attributed chiefly to the larger payment on account of the Company's share of surplus profits, due to the net results of working having proved better than was expected, and to the replacement of three engines and to extensive repairs carried out during the year. The saving of 46,3 on the Revised Estimate is due to less train-mileage run, to fewer repairs and renewals of vehicles, and to the Company's share of surplus profits for the second half of 1892 having been paid after the close of the official year.

North-Western Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
WORKING EXPENSES—				
634,6	Maintenance	714,5	517,6	627,5
705,2	Locomotive	553,5	576,4	622,7
214,5	Carriage and Wagon	182,4	171,5	163,9
242,5	Traffic	256,0	244,5	244,6
156,7	General, Miscellaneous and Suspense	173,6	160,0	153,1
1,953,5	TOTAL NORTH-WESTERN RAILWAY	1,880,0	1,670,0	1,812,8

271. Compared with the actuals of the previous year there was a decrease of 141,7, due to a general curtailment of expenditure in consequence of the smaller traffic offered, to less consumption of fuel, and to smaller running expenses. The saving of 68,2 on the Budget Estimate is attributed to the late arrival of permanent-way materials and girders from England and to a reduction in expenditure owing to the decline in traffic. The Revised Estimate was framed unduly low.

Oudh and Rohilkhand Railway.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
WORKING EXPENSES—				
98,8	Maintenance	92,5	120,6	116,5
124,9	Locomotive	107,0	106,3	103,2
31,3	Carriage and Wagon	32,0	34,6	34,5
67,3	Traffic	68,2	66,5	65,0
59,2	General, Miscellaneous and Suspense	50,3	47,0	49,5
381,5	TOTAL OUDH AND ROHILKHAND RAILWAY	350,0	375,0	368,7

272. The expenditure was less than that of the previous year by 12,8, the decrease being due generally to the smaller traffic worked. The decrease would have been much greater, but for the increase under "Maintenance," which is due to heavy expenditure on renewals of permanent-way and to the high cost of material consequent on the fall in the rate of exchange, sufficient provision for which was not made in the Budget Estimate. The saving of 6,3 on the Revised Estimate is due chiefly to short receipt of stores from England, and to less expenditure on coal, less payments for joint-station expenses, and to the sale of scrap material towards the close of the year.

Other State Railways—Imperial.

273. The following are the figures for the other Imperial Railways shown on page 84 :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
303.0	Bengal-Nagpur	325.0	317.5	309.7
267.6	Indian Midland	280.0	280.0	292.1
110.2	Toung-hoo-Mandalay . . . . .	...	...	...
...	Bengal, North-Western and Tirhoot	360.0	380.0	395.4
310.8	Southern Mahratta	324.6	302.1	304.6
497.7	South Indian	540.0	497.5	507.0
279.1	Other Railways	352.4	368.8	365.7

274. On the **Bengal-Nagpur Railway** the working expenses were really less than those of the previous year, but owing to considerable reductions having been made in outstanding liabilities the expenditure brought to account exceeded that of the previous year by 6.7. The saving on the Budget was due to the larger traffic anticipated not having been realised. The Budget also provided for an additional and faster train service, but this was not introduced during the year. The increase on the **Indian Midland Railway** over the actuals of the previous year is due mainly to a provisional payment of 28.8 to the Bombay, Baroda and Central India Railway Company for a share of the joint accommodation at Agra during the period from 1st March 1889 to 31st December 1892. The excess over the Budget and Revised Estimates is due to the share of working expenses chargeable to the Bhopal State Railway having been over-estimated. The amalgamation of the **Toung-hoo-Mandalay** with the Burma Railway under Provincial from 1st April 1892 accounts for the absence of any charges against it in 1892-93. The **Bengal, North-Western and Tirhoot Railway** was imperialised from the 1st April 1892. The expenditure shows a decrease of 20.1 compared with the previous year. The working expenses were more by 23.8, due to increased traffic, additional renewals of permanent-way and locomotives, and adjustment of arrear freight charges for coal, and to the payment of a bonus of 50 per cent. to the Provident Fund, with effect from the 1st July 1890; but the payments to the Company on account of its share of net earnings were less by 46.2 owing to payment for three half-years having been made in the previous year. The excess over the Budget Estimate is due to short provision for the Company's share of net earnings and to no provision having been made in the estimate for the special contribution to the Provident Fund. On the **Southern Mahratta** there was a saving compared with both the actuals of the previous year and the Budget Estimate, due to less ballasting and carriage of revenue stores, to saving in printing, to a larger share of expenditure having fallen on the Mysore Railway owing to the enhanced earnings of that line, to a proportion of the charges having been charged to the open sections of the Bangalore-Guntakal Railway, and to the payment of $\frac{1}{10}$ of the Company's share of net earnings for the second half of 1892 having been made after the close of the official year. The decrease on the **South Indian Railway** is attributable to over-estimates for maintenance of way and fuel, and to a smaller average length of line having been opened than was anticipated.

275. As regards other railways the actuals exceeded those of the previous year by 90.6, of which 41.6 is accounted for by the imperialisation of the Lucknow-Bareilly, which was a provincial undertaking up to the end of 1891-92. The remainder of the increase occurred chiefly on the Warora and Umaria collieries and the Mu Valley Railway. The increase on the Warora colliery is due chiefly to an increase in the Sinking Fund charges in consequence of the adoption from 1st April 1892 of an enhanced rate for these charges, and to depreciation charges on railway stores transferred during the year having been debited to the colliery. A larger output of coal augmented the charges of the Umaria colliery, while the increase on the Mu Valley Railway is accounted for by an increased traffic and the larger length of line worked during the year. The excess over the Budget occurred chiefly on the Warora colliery in consequence of the enhanced Sinking Fund charges mentioned above, and on the Mu Valley Railway in consequence of the division of the expenses between this line and the Burma Railway on a more accurate basis than that on which the Budget Estimate was framed.

Other State Railways—Provincial.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
338.3	Burma (including Toung-hoo-Mandalay which was Imperial in 1891-92)	340.0	340.0	351.9
415.5	Bengal, North-Western and Tirhoot . . . . .	...	...	...
626.3	Eastern Bengal (Provincial Share) . . . . .	...	...	...
33.1	Lucknow-Bareilly . . . . .	...	...	...
15.0	Other Railways	16.2	13.5	13.7
1,428.2	TOTAL	356.2	353.5	365.6
110.2	Deduct—Toung-hoo-Mandalay Railway for 1891-92 . . . . .	...	...	...
1,318.0	TOTAL PROVINCIAL	356.2	353.5	365.6

276. The increase on the Burma Railway is due mainly to the heavier traffic worked, and to larger expenditure on repairs and on printing and stationery. The Bengal, North-Western and Tirhoot Railway, the Eastern Bengal Railway, and the Lucknow-Bareilly Railway have been classed under Imperial from the 1st April 1892.

Section H.—RAILWAYS—EXPENSES—continued.

38.—State Railways.

Interest on Debt.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
2,985,0	INTEREST ON CAPITAL FOUND BY GOVERNMENT	3,140,5	3,147,8	3,149,9
	INTEREST ON OTHER CAPITAL—			
	East Indian Railway—			
64,6	Debenture Stock	64,6	64,6	64,6
	Stock issued in Redemption of Annuity and Debenture Stock—			
2	Rupee Debt	4	4	2
250,6	Sterling Stock	248,8	248,8	248,8
	Eastern Bengal Railway—			
14,0	Debenture Stock	13,9	13,9	13,9
20,6	Stock issued in Redemption of Annuity and Debenture Stock	20,5	20,5	20,5
	Sind, Punjab and Delhi Railway—			
166,6	Stock issued in Redemption of Annuity	165,5	165,5	165,5
	Oudh and Rohilkand Railway—			
103,8	Debentures and Debenture Stock	76,3	76,3	76,3
233,5	Stock issued for purchase of Railway and in Redemption of Debentures and Debenture Stock	275,9	275,6	275,6
	South Indian Railway—			
54,3	Debentures and Debenture Stock	50,2	50,1	50,2
98,0	Stock issued for purchase of Railway and in Redemption of Debentures	101,7	101,7	101,7
3,991,2	TOTAL INTEREST ON CAPITAL	4,158,3	4,165,2	4,167,2
436,8	EXCHANGE	508,7	610,2	611,9
4,428,0	TOTAL INTEREST ON DEBT	4,667,0	4,775,4	4,779,1

277. There was a considerable increase over both the Budget Estimate and the Actuals of the previous year in the charges for exchange owing to a fall in the rate. Omitting exchange the charges approximated closely to the Budget Estimate, but as usual exceeded those of the previous year by 176,0, as the charges for interest on capital found by Government are increasing year by year with the progress of construction.

Interest on Capital.

278. The following statement shows how the interest charged in the accounts of 1892-93 has been computed:—

CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE—

	E. I. Ry.	E. B. Ry. System.	Other State Railways.	TOTAL.
Capital Expenditure at end of 1891-92	2,669,3	6,827,2	62,373,7	71,870,2
Capital Expenditure during 1892-93	367,1	135,1	4,276,9	4,779,1
Capital Account at end of 1892-93	3,036,4	6,962,3	66,650,6	76,649,3
Debentures discharged	3,546,7	815,6	...	4,362,3

INTEREST.

Interest on Capital Account at beginning of the year	106,8	273,1	2,495,0	2,874,9
Interest on Debentures, etc., discharged	141,9	32,6	...	174,5
Half a year's interest on Capital spent during the year	7,3	2,7	85,5	95,5

TOTAL 256,0 308,4 2,580,5 3,144,9

Add— $\frac{1}{2}$ per cent. on the Holkar Loan of a crore,
which bears $4\frac{1}{2}$ per cent. interest

TOTAL INTEREST CHARGED, 1892-93	256,0	308,4	2,585,5	3,149,9
" " " 1891-92	231,3	301,3	2,452,4	2,935,0

Annuities in Purchase of Guaranteed Railways (including Sinking Funds).

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
	ENGLAND—			
1,167,1	East Indian Railway	1,169,1	1,169,1	1,169,2
121,1	Eastern Bengal Railway	121,2	121,2	121,2
405,2	Sind, Punjab and Delhi Railway	406,3	406,3	406,3
1,693,4	TOTAL ENGLAND	1,696,6	1,696,6	1,696,7
735,4	EXCHANGE	848,3	1,018,0	1,020,7
2,428,8	GRAND TOTAL	2,544,9	2,714,6	2,717,4

279. The sterling payments agreed closely with both the Budget Estimates and the Actuals of the previous year, but the charge for exchange was considerably higher owing to the fall in the rate of exchange.

Section H.—RAILWAYS—EXPENSES—continued.

Interest chargeable against Companies on advances.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
ENGLAND—				
16,2	Bengal Central Railway	16,3	16,3	16,2
78,0	Bengal-Nagpur Railway	81,3	81,3	81,3
37,3	Indian Midland Railway	41,4	41,4	41,4
26,4	Southern Mahratta Railway	80,8	66,2	66,2
<hr/>				
157,9		219,8	205,2	205,1
68,6	EXCHANGE	109,9	123,1	123,4
<hr/>				
226,5	TOTAL	329,7	328,3	328,5
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280. As explained in previous reports the Capital required by the above Companies have from 1889-90 been advanced by the Secretary of State from funds raised under the provisions of the Oudh and Rohilkhand Railway Purchase Act, and the interest chargeable against the Companies on the advances is shown under this head.

281. The increase in the sterling payments over the actuals of the previous year is due to further advances having been made to the Companies by the Secretary of State. The decrease, as compared with the Budget Estimate, is due to provision having been made in the Budget Estimate for advances expected to be made to the Southern Mahratta Railway Company for the redemption of the debentures referred to under "Interest on Capital deposited by Companies;" the debentures were, however, renewed.

Interest on Capital deposited by Companies.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
INTEREST ON OVERDRAWN CAPITAL—				
INDIA—				
3,5	Lucknow-Bareilly Railway	4,6	3,6	3,2
INTEREST ON SUBSCRIBED CAPITAL—				
INDIA—				
19,4	Bengal-Nagpur Railway	19,4	19,4	19,4
3,9	Lucknow-Bareilly Railway	7,2	7,5	7,5
ENGLAND—				
...	Assam-Bengal Railway	39,4	26,0	26,1
17,5	Bengal Central Railway	17,5	17,5	17,5
171,2	Bengal-Nagpur Railway	171,2	171,2	171,2
212,0	Indian Midland Railway	212,0	212,0	212,0
251,0	Southern Mahratta Railway	192,8	202,5	202,5
30,0	South Indian Railway	30,0	30,0	30,0
<hr/>				
708,5		694,1	689,7	689,4
296,1	EXCHANGE	331,5	395,5	396,7
<hr/>				
1,004,6	TOTAL	1,025,6	1,085,2	1,086,1
<hr/>				

282. Excluding exchange the important differences between the actuals and those of the previous year are (1) a decrease of 48,5 against the Southern Mahratta Railway, owing to debentures having been paid off by advances made by the Secretary of State which have enhanced the interest charges under the preceding head; (2) an increase of 26,1 against the Assam-Bengal Railway, representing interest at $3\frac{1}{2}$ per cent. on the Company's paid up capital during the year.

283. The differences between the Actuals and the Budget Estimate are (1) an increase of 9,7 against the Southern Mahratta Railway, due to the fact that when the Budget Estimate was framed it was thought probable that £600,000 debentures falling due on 1st April 1892 would be discharged—they were, however, renewed; and (2) a decrease of 13,3 under the Assam-Bengal Railway, due to capital not having been paid up to the extent that was anticipated.

Section H.—RAILWAYS—EXPENSES—concluded.

39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
MOIETY OF SURPLUS PROFITS—				
187,3	Bombay, Baroda and Central India Railway	169,0	186,5	186,7
535,7	Great Indian Peninsula Railway	381,5	395,6	395,2
14,6	South Indian . . . . .	...	...	...
<u>737,6</u>	TOTAL	<u>550,5</u>	<u>582,1</u>	<u>581,9</u>
LAND AND SUPERVISION—				
14,8	India—Share of Office of Director General of Railways	14,2	15,4	15,6
10,7	Central Provinces	11,1	11,1	11,0
...	Assam . . . . .	...	2,2	2,1
10,8	Bengal	11,7	10,7	10,9
10,4	North-Western Provinces and Oudh	11,9	12,5	12,5
13,7	Madras	15,7	14,5	13,4
21,3	Bombay	41,0	23,5	23,4
...	Reserve	6,0	...	...
<u>81,7</u>		<u>111,6</u>	<u>89,9</u>	<u>88,9</u>
62,4	Deduct—Amount recoverable from Companies on account of Government Supervision	62,1	60,0	59,5
<u>19,3</u>	TOTAL LAND AND SUPERVISION	<u>49,5</u>	<u>29,9</u>	<u>29,4</u>
<u>756,9</u>	GRAND TOTAL	<u>600,0</u>	<u>612,0</u>	<u>611,3</u>

Surplus Profits.

284. The decrease of 155,7, as compared with the actuals of the previous year, is due principally to the goods traffic on the Great Indian Peninsula Railway not having been so high as in 1891-92 for reasons already explained. The removal of the South Indian Railway from the category of guaranteed railways, owing to the line having been purchased by the State, has also contributed to the decrease to a certain extent, as the transactions are now shown under State railways. The increase of 31,4 over the Budget Estimate is due to the Companies' share of surplus profits having been more than was anticipated owing to an improvement in traffic.

Land and Supervision.

285. The increase over the actuals of the previous year is due to the cost of the Technical Section of the Government of India, Public Works Department Secretariat, and of the newly established offices of Consulting Engineer and Government Examiner of Accounts, Assam-Bengal Railway, and to promotions in the superior staff of the Consulting Engineers' Department. The saving on the Budget Estimate is due to the fact that no decision was arrived at during the year regarding the proposed additional land for the extension of the Great Indian Peninsula Railway goods yard at Wari Bander.

286. The decrease, compared with the Actuals of the previous year and with the Budget Estimate, in the amount recoverable from Companies on account of Government supervision, is chiefly due to the amount recovered from the Delhi-Umballa-Kalka Railway Company, on account of rent of buildings, etc., used jointly by the two railways having been credited to the North-Western Railway.

39.—Guaranteed Companies—Interest.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
INTEREST —				
37,2	India	38,6	2,8	2,7
2,114,1	England	2,145,1	2,145,3	2,145,3
<u>2,151,3</u>		<u>2,183,7</u>	<u>2,148,1</u>	<u>2,148,0</u>
918,1	EXCHANGE	1,072,6	1,287,2	1,290,7
<u>3,069,4</u>	TOTAL	<u>3,256,3</u>	<u>3,435,3</u>	<u>3,438,7</u>

287. The charges in India represent the interest on the funds drawn by the Railways in excess of the balances at their credit. The large decrease in the Actuals is due to the Great Indian Peninsula and Bombay, Baroda and Central India Railways not having made any such overdrawals as they raised additional capital, which also accounts for the increased payments of guaranteed interest in England compared with the previous year.

Section H.—RAILWAYS—EXPENSES—*continued.*

40.—Subsidised Companies.—Land, Subsidy, and Interest.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
IMPERIAL—				
11,9	Bengal and North-Western Railway—(Land) .	6,8	5,5	3,9
3,6	Delhi-Umballa-Kalka Railway—(Land) .	1	1	2
2,5	Nilgiri Railway—(Land)	15,8	6,6	6,4
9	Ditto (Interest)	3,2	2,8	1,9
...	Reserve	4,1	...	...
18,9	TOTAL IMPERIAL .	30,0	15,0	12,4
PROVINCIAL—				
4,0	Rohilkhand-Kumaon Railway—(Subsidy) . .	4,0	4,0	4,0
...	Ditto ditto (Land) . . . . .	...	2	1
10,1	Dibru-Sadiya—(Subsidy and Audit) . . .	10,1	10,1	10,0
1	Dooars Railway—(Land)	8	2,6	2,5
14,2	TOTAL PROVINCIAL .	14,9	16,9	16,6
33,1	GRAND TOTAL .	44,9	31,9	29,0

288. Compared with the actuals of the previous year there is a net decrease of 4,1. There was no fresh acquisition of land for the Bengal and North-Western and the Delhi-Umballa-Kalka Railways, while the payments in connection with the Nilgiri and the Dooars Railways were more than in 1891-92. Owing to additional deposits of Capital in the Government Treasury, the interest paid to the Nilgiri Railway Company also exceeded the amount paid in the previous year.

289. The lapse on the Budget and Revised Estimates is due to less land having been acquired for the Nilgiri Railway than was anticipated, and to short payments in connection with the Bengal and North-Western Railway in consequence of disputed land cases, which were not decided before the close of the year.

41.—Miscellaneous Railway Expenditure.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
IMPERIAL.				
INDIA (GENERAL AND POLITICAL)—				
7,1	Surplus Establishment and Miscellaneous Charges .	10,0	4,0	3,3
14,7	Director-General's Establishment, share of— .	14,2	15,4	15,6
2,2	Port Store-keeper's Establishment	2,4	2,4	2,3
...	Ruilam-Mutra . . . . .	...	1,8	1,9
...	Reserve	8,3	...	...
24,0	TOTAL .	34,9	23,6	23,1
CENTRAL PROVINCES—				
—7	Sambulpore Road Survey . . . . .	...	...	...
4,5	Sambulpore-Khurda Survey	9,0	6,2	6,1
3,8	TOTAL .	9,0	6,2	6,1
BURMA—				
1,6	Meiktila-Myingyan Survey	1,0	2,3	2,3
...	Mandalay-Kunlon Survey . . . . .	...	5,0	6,1
...	Chittagong-Akyab-Minhla . . . . .	...	9	9
...	Myitkyina Extension Survey . . . . .	...	1,1	1,8
1,6	TOTAL .	1,0	9,3	11,1
ASSAM—				
...	Bengal-Assam Survey . . . . .	...	—81,6	—81,6

Section H.—RAILWAYS—EXPENSES—continued.

41.—Miscellaneous Railway Expenditure—continued.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
BENGAL—				
6,4	Moghul Serai-Howrah Survey . . . . .	...	—1	—1
...	Cuttack-Midnapur-Calcutta Survey . . . . .	...	9,1	7,2
...	Monghyr Extension Survey . . . . .	...	4	4
...	Anarpur-Begum Serai Survey . . . . .	...	5	4
...	Chittagong-Comilla Survey . . . . .	...	—7,5	—7,5
6,4	TOTAL . . . . .	...	2,4	4
NORTH-WESTERN PROVINCES AND OUDH—				
...	Rae Bareli-Benares Survey . . . . .	...	1,7	2,0
...	Aonla-Budaon Survey . . . . .	...	3	2
...	TOTAL . . . . .	...	2,0	2,2
PUNJAB—				
...	Dera Ismail Khan-Murtaza . . . . .	...	2,0	1,9
7	Wazirabad-Multan Survey . . . . .	...	1,8	1,6
7	Kalka-Simla Survey . . . . .	...	5,3	5,3
...	Delhi-Minchinabad . . . . .	...	3,5	3,5
19,0	Kashmir Railway Survey	9,0	9,1	9,5
11,8	Zhob Valley Survey . . . . .	...	1	1
...	Umballa-Patiala Survey . . . . .	...	5	3
12,2	Frontier Railway Surveys	5,0	4,6	4,6
...	Jungshahi-Tatta Survey	6	7	6
—7	Abt Material and Engine Suspense Account . . . . .	...	—2	—2
43,7	TOTAL	14,6	27,4	27,2
MADRAS—				
2	Kurnool Branch Survey	5	5	5
BOMBAY—				
5	Mehsana-Viramgam—(Land) . . . . .	...	...	...
1	Nusseerabad-Kekri Survey . . . . .	...	1	1
6	TOTAL . . . . .	...	1	1
80,3	TOTAL IMPERIAL	60,0	—10,1	—10,9
PROVINCIAL.				
BENGAL—				
7,6	Share of P. W. Secretariat Establishment . . . . .	...	...	...
NORTH-WESTERN PROVINCES AND OUDH—				
7	Lucknow-Rai Bareli-Jaunpur Survey . . . . .	...	...	...
MADRAS—				
1	Madras-Gudur Survey . . . . .	...	...	...
1,8	East Coast Survey . . . . .	...	...	...
4	Nanjangode-Gudulur Survey . . . . .	...	...	...
1,3	Palghat-Kurapatam Survey . . . . .	...	...	...
3,6	TOTAL . . . . .	...	...	...
BOMBAY—				
—1	Surveys . . . . .	...	...	...
11,8	TOTAL PROVINCIAL . . . . .	...	...	...
92,1	TOTAL IMPERIAL AND PROVINCIAL	60,0	—10,1	—10,9

Section H.—RAILWAYS—EXPENSES—concluded.**41.—Miscellaneous Railway Expenditure—concluded.**

290. The total outlay is less than that of the previous year by 103.0. No useful comparison can be made between the outlay of the two years by individual projects, as new surveys are being started every year. The accounts for 1892-93 include special credits amounting to 89.1 on account of refund of the past outlay on surveys in connection with the Assam-Bengal Railway. Eliminating this amount the expenditure of the year is 78.2, as against 92.1 in 1891-92, and 60.0 in the Budget Estimate. The excess over the Budget Estimate is chiefly due to new surveys having been specially sanctioned after the Budget Estimate was passed.

Section J.—IRRIGATION.

291. The following is a general summary of the results under the head of Irrigation :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
<i>Major Works.</i>				
1,404,7	Direct Receipts	1,323,2	1,487,2	1,510,7
673,2	Land Revenue due to irrigation	704,4	725,6	722,3
<u>2,077,9</u>	TOTAL RECEIPTS	<u>2,027,6</u>	<u>2,212,8</u>	<u>2,233,0</u>
761,4	Working Expenses	771,0	790,6	794,0
1,109,7	Interest	1,138,9	1,138,9	1,138,4
<u>1,871,1</u>	TOTAL EXPENDITURE	<u>1,909,9</u>	<u>1,929,5</u>	<u>1,932,4</u>
<u>206,8</u>	Net Receipts (Major Works)	<u>117,7</u>	<u>283,3</u>	<u>300,6</u>

Minor Works and Navigation.

194,1	Receipts	189,1	191,5	185,9
1,073,9	Expenditure	1,009,6	1,052,8	1,008,1
<u>-879,8</u>	Net Expenditure (Minor Works)	<u>-820,5</u>	<u>-861,3</u>	<u>-822,2</u>
<u>-673,0</u>	Net Expenditure (Irrigation)	<u>-702,8</u>	<u>-578,0</u>	<u>-521,6</u>

292. The net result on the whole was better than the Budget and the actuals of the previous year by 181,2 and 151,4 respectively. There was an improvement in the net receipts from Major Works of 182,9 and 93,8 compared with the Budget and the actuals of 1891-92 respectively, and the expenditure on Minor Works was also smaller by 1,5 and 65,8, but the receipts from Minor Works were smaller than both the Budget and the actuals of the previous year by 3,2 and 8,2. The improvement under Major Works occurred chiefly in the Punjab, owing to an extension of irrigation from the Bari Doab, Sirhind, Chenab and Swat river canals, and in Bengal from the collection of large arrears of water rates. A portion of the increase over the Budget occurred in the North-Western Provinces and Oudh also, owing to the estimate having been placed too low, and to a much larger area having been irrigated than was anticipated. The decrease in the expenditure on Minor Works compared with the previous year occurred chiefly in Madras, owing to a smaller grant having been made available in the later year, and in Lower Burma, where the expenditure in the previous year was specially high owing to the construction of a lock at Wimpadaw in connection with the Kyaikto Sittang Canal and to the raising, strengthening, and retiring of several miles of the Irrawaddy embankments threatened by river encroachments.

SECTION J.—IRRIGATION—RECEIPTS.

1891-92.
Accounts.
2,272,0

REVENUE . . .

Budget.
2,216,71892-93.
Revised.
2,404,3Accounts.
2,418,9

293. The actuals exceeded those of the previous year and the Budget Estimate by 146,9 and 202,2 respectively. The increase was chiefly due to an extension of irrigation from canals in the Punjab, to the recovery of arrears of water-rates in Bengal, and to the seasons having been more favourable for canal irrigation in Madras and Bombay. The excess over the Budget was also due to a larger area having been irrigated by the canals in the North-Western Provinces and Oudh than was anticipated in the estimate, which, however, seems to have been pitched very low, as the revenue, even with this excess, was considerably below that of the previous year.

XXIX and 42.—Major Works.

Direct Receipts and Working Expenses.

ACCOUNTS, 1891-92.			IRRIGATION WORKS AND CANALS.	BUDGET, 1892-93.			REVISED, 1892-93.			ACCOUNTS, 1892-93.		
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.
			IMPERIAL.									
10,2	9,8	4	N.-W. Provinces and Oudh	8,0	10,2	-2,2	8,9	10,1	-1,2	8,5	10,1	-1,6
			Punjab—									
151,1	48,2	102,9	Western Jumna Canal . . .	137,0	51,0	86,0	118,9	46,4	72,5	117,1	49,1	68,0
169,8	72,4	97,4	Bari Doab Canal . . .	191,8	67,5	124,3	1230,9	67,9	103,0	231,4	67,7	163,7
201,6	54,9	146,7	Sirhind Canal . . .	220,0	57,5	162,5	243,1	64,6	178,5	243,0	65,5	177,5
57,1	37,5	19,6	Other Projects . . .	75,1	41,2	33,9	75,1	47,2	27,9	77,6	49,8	27,8
579,6	213,0	366,6	TOTAL	623,9	217,2	406,7	668,0	226,1	441,9	669,1	232,1	437,0
			Madras—									
11,1	51,6	-40,5	Godavari Delta . . .	11,0	49,6	-38,6	11,0	54,5	-43,5	12,0	54,7	-42,7
4,8	42,0	-37,2	Kistna Delta . . .	5,0	39,4	-34,4	5,0	42,0	-37,0	5,3	42,5	-37,2
12,7	24,0	-11,3	Other Projects . . .	9,7	30,6	20,9	11,0	20,6	-15,6	14,1	26,5	-12,4
28,6	117,6	-89,0	TOTAL	25,7	119,6	-93,9	27,0	123,1	-96,1	31,4	123,7	-92,3
44,4	43,6	8	Bombay . . .	47,6	43,0	4,6	50,0	44,5	5,5	52,1	44,7	7,4
662,8	384,0	278,8	TOTAL IMPERIAL	705,2	390,0	315,2	753,9	403,8	350,1	761,1	410,6	350,5
			PROVINCIAL.									
			Bengal—									
91,0	65,2	25,8	Sone Canals . . .	83,5	68,4	15,1	89,5	69,0	20,5	105,6	70,1	35,5
69,2	70,2	-1,0	Other Canals . . .	63,3	68,9	-5,6	75,5	71,0	4,5	83,2	69,4	13,8
160,2	135,4	24,8	TOTAL	146,8	137,3	9,5	165,0	140,0	25,0	188,8	139,5	49,3
			N.-W. Provinces and Oudh—									
261,7	104,9	156,8	Ganges Canal . . .	213,0	98,3	114,7	250,2	106,0	144,2	248,1	105,9	142,2
178,6	84,8	93,8	Lower Ganges Canal . . .	133,0	90,4	42,6	183,7	85,6	98,1	180,9	83,2	97,7
60,1	21,9	38,2	Agra Canal . . .	53,2	23,8	29,4	55,2	24,4	30,8	54,3	24,6	29,7
81,3	28,4	52,9	Eastern Jumna Canal . . .	72,0	31,2	40,8	79,2	30,8	48,4	77,5	30,2	47,3
581,7	242,0	339,7	TOTAL	471,2	243,7	227,5	568,3	246,8	321,5	560,8	243,9	316,9
741,9	377,4	364,5	TOTAL PROVINCIAL	618,0	381,0	237,0	733,3	386,8	346,5	749,6	383,4	366,2
1,404,7	761,4	643,3	GRAND TOTAL	1,323,2	771,0	552,2	1,487,2	790,6	696,6	1,510,7	794,0	716,7

Section J.—IRRIGATION—RECEIPTS—*continued.*

Direct Receipts—Imperial Works.

294. The gross revenue in 1892-93 was better than that of the previous year by 98.3 and the Budget Estimate by 55.9. The increase occurred chiefly in the Punjab, and was due to an extension of irrigation from the Bari Doab, Sirhind, Chenab, and Swat river canals. There was on the other hand a falling off of the revenue from the Western Jumna Canal, owing to the failure of the supply from the river Jumna during the first three months of the *kharif* season of 1892. There was also an increase in Madras and Bombay due in the former case to larger collections of water-rates from the Karnul Canal, and in the latter case to extension of irrigation from the Nira Canal, increased demand for water from the Mutha Canal for consumption in the city and cantonment of Poona, and the better supply of water available for cultivation on the Begari Canal.

Direct Receipts—Provincial Works.

295. The gross revenue in 1892-93 exceeded that of the previous year by 7.7. It is the net result of an increase of 28.6 in Bengal, and of a decrease of 20.9 in the North-Western Provinces and Oudh. The increase in Bengal was mainly due to the collection of arrears and to a smaller extent to the more prompt recovery of the assessments falling due during the year. The decrease in the North-Western Provinces and Oudh is attributed to the seasons not having been so favourable for irrigation as in the previous year.

296. Of the increase of 131.6 over the Budget Estimate 42.0 was contributed by Bengal, and 89.6 by the North-Western Provinces and Oudh. The increase in Bengal was due to the causes explained above. In the North-Western Provinces and Oudh the increase was due to a larger area having been irrigated than was anticipated in the Budget which appears to have been pitched very low especially in the case of the Ganges and Lower Ganges Canals. The increase over the Revised Estimate is mainly due to arrear collections in Bengal.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
114,6	N.-W. Provinces and Oudh	113,1	117,5	117,5
25,1	Punjab . . . . .	...	6,0	13,7
471,9	Madras	500,3	510,7	506,8
61,6	Bombay	91,0	91,4	84,3
<u>673,2</u>	TOTAL	<u>704,4</u>	<u>725,6</u>	<u>722,3</u>

297. The increase in the actuals of 1892-93 over those of the previous year was chiefly due to a falling off of the revenue in 1891-92, owing to large remissions granted on the Penner and Sangam Anicut systems on account of an unfavourable season and to an insufficient supply of water in the canals in Sind. The increase over the Budget Estimate was chiefly due in the Punjab to the introduction of a canal assessment rate on the re-settlement of the Tarntaran Tehsil of the Amritsar District on account of the Bari Doab Canal and in the North-Western Provinces and Oudh to the re-settlement of the Muzaffarnagar District.

XXX.—Minor Works and Navigation.

1891-92. Accounts.			Budget.			1892-93. Revised.			Accounts.	
A	B		A	B		A	B		A	B
2,5	...	India	4,0	...		5,4	...		4,6	...
...	4,2	Upper Burma . . . . .	...	4,3		...	6,2		...	5,6
...	3,6	Lower Burma . . . . .	...	5,0		...	5,0		...	5,3
...	94,8	Bengal . . . . .	...	95,9		...	91,6		...	89,3
...	17,6	N.-W. P. and Oudh . . . . .	...	16,0		...	19,0		...	18,7
23,8	9,8	Punjab	19,4	9,1		20,9	8,0		19,7	7,1
...	16,1	Madras . . . . .	...	15,0		...	15,5		...	16,0
20,0	1,7	Bombay	19,1	1,3		17,8	2,1		17,9	1,7
<u>46,3</u>	<u>147,8</u>	TOTAL	<u>42,5</u>	<u>140,6</u>		<u>44,1</u>	<u>147,4</u>		<u>42,2</u>	<u>143,7</u>
<u>194,1</u>			<u>189,1</u>			<u>191,5</u>			<u>185,9</u>	

A. Imperial.

B. Provincial and Local.

298. The variations under this head are comparatively small, and are the net result of a number of small increases and decreases.

Section J.—IRRIGATION—EXPENDITURE.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
2,945,0	EXPENDITURE	2,919,5	2,982,3	2,940,5

299. The expenditure in 1892-93 on the whole agrees closely with that of 1891-92, a falling off in the expenditure on Minor Works having been met by increases in the working expenses of Major Works and in the charges for Interest on Debt. The increase of 21,0 over the Budget Estimate was due to larger expenditure having become necessary for the maintenance and repairs of the Sirhind and Chenab Canals owing to extension of irrigation. In the Revised Estimate the requirements of several of the works classed as "Minor Works and Navigation" in Bengal, Upper Burma and Bombay were over-estimated.

42.—Major Works—Working Expenses.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
384,0	Imperial Works	390,0	403,8	410,6
377,4	Provincial Works	381,0	386,8	383,4
<u>761,4</u>	TOTAL	<u>771,0</u>	<u>790,6</u>	<u>794,0</u>

300. The particulars of these charges are given in the table on page 100.

Imperial Works.

301. The increase over the actuals of the previous year and the Budget Estimate occurred chiefly in the Punjab and to a smaller extent in Madras. In the Punjab the increase was due to a larger expenditure on maintenance and repairs on the Sirhind and Chenab Canals owing to the extension of irrigation. The increase in Madras was due partly to a payment of 3,7 to the Telegraph Department on account of the telegraph line along the Karnul Canal, which had been dismantled as it was no longer required for the use of the canal, and partly to an increase in the establishment charges owing to an increase of revenue. The increase of 6,8 over the Revised Estimate was due to heavy charges for maintenance of the Western Jumna Canal and to the share of establishment charged to the Revenue account of the Chenab Canal being larger than was anticipated.

Provincial Works.

302. The actuals exceeded those of the previous year and the Budget Estimate by 6,0 and 2,4 respectively. The increase occurred chiefly in Bengal, and was due partly to larger collection charges, consequent upon an increase of revenue, and partly to increased cost of maintenance and repairs on the Orissa and Sone Canals. The saving of 3,4 on the Revised Estimate occurred in the North-Western Provinces and Oudh and was due chiefly to the transfer of expenditure on the river training works in the Narora Division of the Lower Ganges Canal from the Revenue to the Capital account.

42.—Major Works—Interest on Debt.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
	<i>Imperial.</i>			
589,6	India	605,2	606,3	606,0
	<i>Provincial.</i>			
240,3	Bengal	242,8	242,6	242,3
279,8	N.-W. P. and Oudh	290,9	290,0	290,1
<u>1,109,7</u>	TOTAL	<u>1,138,9</u>	<u>1,138,9</u>	<u>1,138,4</u>

303. The following statement shows how the interest charged during the year was calculated:—

CAPITAL EXPENDITURE.			
Capital expenditure at end of 1891-92			28,158,4
" " during 1892-93:—			
35 Protective works		60,8	
43 Minor works and Navigation		10,5	
49 Capital expenditure not charged to Revenue		531,1	
		<u>602,4</u>	
			<u>28,760,8</u>
INTEREST.			
Interest on capital outlay at beginning of the year			1,126,3
Half interest on capital spent during the year			12,1
			<u>1,138,4</u>

304. The increase during 1892-93 was the result of additional capital outlay on Major Irrigation Works.

Section J.—IRRIGATION—EXPENDITURE—continued.

43.—Minor Works and Navigation.

1891-92. Accounts.			Budget.			1892-93. Revised.		Accounts.	
A	B		A	B		A	B	A	B
36,8	...	India	53,9	...		47,0	...	47,3	...
100,9	4,3	Upper Burma	50,0	4,3		119,5	6,0	112,3	5,8
...	94,5	Lower Burma . . . . .	...	85,3		...	74,6	...	73,6
...	158,8	Bengal . . . . .	...	165,5		...	156,3	...	141,2
4	28,3	N.-W.-P. and Oudh . . . . .	...	40,9		...	30,0	...	30,7
59,4	22,8	Punjab	68,0	21,3		67,5	31,4	63,5	29,5
...	402,3	Madras . . . . .	...	318,1		...	338,1	...	335,1
161,5	3,8	Bombay	190,8	10,5		179,3	2,0	167,1	1,0
359,0	714,8	TOTAL INDIA	362,7	645,9		413,3	638,4	390,2	616,9
1	...	ENGLAND	7	...		7	...	6	...
...	...	EXCHANGE	3	...		4	...	4	...
359,1	714,8	GRAND TOTAL	363,7	645,9		414,4	638,4	391,2	616,9
1,073,9			1,009,6			1,052,8		1,008,1	

A. Imperial.

B. Provincial and Local.

Imperial Works.

305. The rise in the expenditure during 1892-93, as compared with that of 1891-92 and the Budget Estimate, was due chiefly to the construction of more famine relief works in Rajputana and Upper Burma, for which grants amounting to 68,8 were transferred to this head from "45—Civil Works" Imperial (*see* paragraph 315). The saving on the Budget and Revised Estimates in Bombay was due partly to the estimates having been pitched too high, and partly to failure on the part of contractors, delay in acquiring land and scarcity of labour. The lapse in Upper Burma, as compared with the Revised Estimate, was due to short outlay in restoring and repairing the various scattered tanks, canals, and sluices in the province.

Provincial and Local Works.

306. The decrease in the expenditure during 1892-93 occurred chiefly in Lower Burma, Bengal, and Madras. The decrease in Lower Burma was due to the large expenditure incurred in 1891-92 on the construction of a lock at Wimpadaw in connection with the Kyaikto-Sittang Canal, and on the raising, strengthening, and retiring of several miles of the Irrawaddy embankments threatened by river encroachment. The short outlay in Bengal was due to the approaching completion of the Hidgellee Tidal Canal. In Madras the decrease is attributed to the grant made available for expenditure in 1892-93 not being so large as in the previous year. The Actuals differed materially from the Budget in almost every case. The saving in Lower Burma was due to transfers from this head to "45—Civil Works" (*see* paragraph 317). In Bengal the expenditure on the Hidgellee Tidal, Orissa Coast, Calcutta and Eastern Canals was over-estimated. In the North-Western Provinces and Oudh, the Kicha Weir was held in abeyance; while in the Punjab additional funds were provided for the Michni Nowshera Canal. In Madras excess expenditure was due to construction of famine relief works; and in Bombay a saving occurred owing to the claims for compensation for land taken up for the Gokak Storage Works not having been settled and paid by the end of the year.

Section K.—BUILDINGS AND ROADS—RECEIPTS.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
627,1	RECEIPTS	606,4	639,1	653,2

307. The receipts in 1892-93 were better than those of the previous year by 26,1 and than the Budget and Revised Estimates by 46,8 and 14,1 respectively, owing mainly to exceptional receipts on account of the sale of the bridge-of-boats over the rivers Gogra and Chowka at Byramghat in the North-Western Provinces and Oudh, and to larger receipts on account of contributions from Municipalities and private parties in Bengal and Bombay.

XXXI.—Military Works.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
44,3	India	36,6	36,6	39,0
2,0	Upper Burma	2,2	2,7	2,8
1	Lower Burma	1	1	2
3	Assam	3	4	5
1	N.-W. P. and Oudh	1	1	...
7	Punjab	6	4	4
2	Madras	2	2	2
2,1	Bombay	2,0	2,0	2,2
49,8	TOTAL	42,1	42,5	45,3

308. The decrease, as compared with the actuals of the previous year, was due to a special credit of 6,1 in 1891-92 under India, on account of the sale of certain Military buildings at Khanpur to the North-Western Railway. The increase over the Budget and Revised Estimates was the result of revision of rents and the sale of certain buildings in Bangalore.

XXXII.—Civil Works.

1891-92. Accounts.			Budget.			1892-93. Revised.			Accounts.	
A Deptl.	B Civil.		A Deptl.	B Civil.		A Deptl.	B Civil.		A Deptl.	B Civil.
IMPERIAL.										
4,6	...	India	3,9	...		5,0	...		5,5	8
2,3	...	Upper Burma	2,0	...		2,5	...		2,2	...
6	...	Lower Burma	6	...		6	...		6	...
4,3	...	Punjab	4,0	...		4,0	...		2,9	...
11,8	...	TOTAL	10,5	...		12,1	...		11,2	8
PROVINCIAL.										
5,2	1,4	Central Provinces	4,2	1,2		4,2	1,3		4,6	1,3
7,1	1	Lower Burma	6,5	1		9,5	1		8,9	1
4,4	2,2	Assam	2,3	2,4		2,3	2,4		2,9	2,4
16,1	24,4	Bengal	23,0	22,6		21,0	22,6		16,3	23,0
16,1	64,3	N.-W. P. and Oudh	13,0	63,0		30,9	58,3		37,4	57,3
5,8	32,8	Punjab	4,8	32,1		5,1	30,6		6,0	31,4
14,4	1,9	Madras	11,8	2,2		12,6	2,2		11,6	1,9
74,8	3	Bombay	76,7	3		78,5	3		80,0	3
143,9	127,4	TOTAL	142,3	123,9		164,1	117,8		167,7	117,7

Section K.—BUILDINGS AND ROADS—RECEIPTS—continued.

XXXII—Civil Works—continued.

1891-92. Accounts.			Budget.			1892-93. Revised.			Accounts.	
A	B		A	B		A	B		A	B
Deptl.	Civil.		Deptl.	Civil.		Deptl.	Civil.		Deptl.	Civil.
INCORPORATED LOCAL.										
...	2,8	India . . . . .	...	2,3	...	...	2,3	...	...	2,1
...	8,3	Central Provinces . . . . .	...	7,6	...	...	8,0	...	...	7,9
...	4,9	Upper Burma . . . . .	...	5,4	...	...	5,4	...	...	5,8
...	7,2	Lower Burma . . . . .	...	6,7	...	...	8,0	...	...	8,4
2	10,3	Assam	1	9,5	1	10,3	1	10,3	1	10,3
...	41,4	Bengal . . . . .	...	39,0	...	43,0	...	43,7	...	43,7
1,0	5,5	N.-W. P. and Oudh	1,0	6,2	1,1	5,5	1,4	5,9	1,4	5,9
2	22,6	Punjab	1	22,7	1	22,2	1	24,9	1	24,9
5	99,3	Madras	4	95,0	2	94,0	6	93,9	6	93,9
...	51,0	Bombay . . . . .	...	50,0	...	58,6	...	61,0	...	61,0
1,9	253,3	TOTAL	1,6	244,4	1,5	257,3	2,2	263,9	2,2	263,9
538,3		TOTAL INDIA	522,7		552,8		563,5			
ENGLAND—										
		Royal Indian Civil Engi- neering College, Cooper's Hall—Fees from Students, etc.		27,7		27,4		27,7		27,7
27,2		EXCHANGE		13,9		16,4		16,7		16,7
11,8		GRAND TOTAL		564,3		596,6		607,9		607,9
577,3										

A.—Public Works in charge of Departmental Officers. B.—Public Works in charge of Civil Officers.

309. The figures under Imperial do not call for any special remarks.

310. Under Provincial the increase in the receipts by departmental officers, as compared with the actuals of the previous year and the Budget Estimate, occurred chiefly in the North-Western Provinces and Oudh, and was due to the sale of boats, tools, etc., appertaining to the ferries over the rivers Gogra and Chowka at Byramghat to the Bengal and North-Western Railway Company, to a further improvement in the profits of the Rurki Workshops, and to larger ferry receipts due partly to the transfer of certain ferries in Gorakhpur from the Civil to the Public Works Department. The Budget Estimate in Bengal was pitched too high and the actuals fell short of it by 6,7, though they corresponded almost exactly with those of the previous year. The receipts by Civil Officers fell short of the actuals of the previous year, and the Budget Estimate by 9,7 and 6,2, respectively. The decrease was principally due to a falling off in the receipts from ferry tolls and to the transfer from Civil to Public Works Department just mentioned.

311. The increase in the receipts by Civil Officers under Local occurred chiefly in Bengal, Punjab, and Bombay. The increase in Bengal and Bombay was mainly due to large contributions received from Municipalities and private parties in aid of Public Works. In the Punjab the increase occurred chiefly in the receipts from the sale of road-side trees. The decrease in Madras, as compared with the actuals of the previous year, was due to the revision of certain taxes in the South Arcot District.

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
6,208,8	EXPENDITURE	5,920,1	5,927,4	5,846,5

312. The decrease of 362,3, as compared with 1891-92, was due to smaller grants having been assigned for expenditure in 1892-93 from Provincial funds; and to large expenditure incurred in 1891-92 from Imperial funds on famine relief works in Upper Burma, special repairs to buildings at Quetta damaged by abnormal winter rains, the Quetta water-works, and the Morgha-Gomal road. The lapse on the Budget and Revised Estimates occurred entirely under "45—Civil Works," the expenditure under which, as a whole, is generally over-estimated.

44.—Military Works.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
990,0	India	935,0	911,4	916,2
3	Central Provinces	3	4	4
125,0	Upper Burma	114,0	128,0	135,3
22,3	Lower Burma	15,0	15,0	14,4
10,0	Assam	8,0	10,8	9,6
4,4	Bengal	4,3	4,7	4,8
5	North-Western Provinces and Oudh	1,1	1,9	1,5
17,9	Punjab	20,0	21,4	21,1
7,9	Madras	9,0	10,8	9,6
21,3	Bombay	19,5	20,5	18,8
1,199,7	TOTAL INDIA	1,126,2	1,124,9	1,131,7
10,4	ENGLAND (Stores)	38,4	40,8	40,6
4,5	EXCHANGE	19,2	24,5	24,5
1,214,6	GRAND TOTAL	1,183,8	1,190,2	1,196,8

313. The ordinary grant for Military Works consists excluding exchange of 150,0 for Upper Burma and 1,000,0 for the rest of India, the latter being a contract grant, savings from which may be added to the grant for the following year. The modifications of the ordinary grant made in the Budget Estimate of 1892-93 were the addition of 30,0 for improvement of water-supply in Cantonments reduced by 15,4 in repayment of special grants made in 1891-92 on condition that the ordinary grant should be proportionately reduced in the following year. The total grant, including 19,2 for exchange, was thus 1,183,8 (1,000,0 + 150,0 + 30,0 - 15,4 + 19,2). Of the grant of 150,0 for Upper Burma, 36,0 was placed at the disposal of the Director-General of Military Works and the actual grant shown under Upper Burma was thus 114,0.

The following additions and deductions were made during the year:—

Grant for accommodation of troops on Chin Hills (Upper Burma)	24,0
Transfer from "45—Civil Works, Imperial," for water-supply scheme at Chaman	1,0
Transfer from Army Estimates for Cantonment General Hospitals	6,3
Provincial Contribution (Punjab) towards cost of drainage and water-supply for Kohat	5
	31,8

Less—

Withdrawal for buildings made over to District Board	4
Surrendered in recoupment of excess expenditure in 1891-92	6,3
Lapses on grants transferred to 1893-94	14,0
	20,7
NET ADDITION TO GRANT	11,1

The total grant available for expenditure in 1892-93 (excluding exchange) was thus 1,175,7 of which 174,0 was for Upper Burma and 1,001,7 for the rest of India. The actual expenditure amounted to 168,2 for Upper Burma, and 1,004,1 for the rest of India, the excess under which, therefore, amounts to 2,4 which has been deducted from the Revised Grant for 1893-94.

314. The total expenditure in 1892-93 was less by 17,8 than that of the previous year, in which a special grant of 61,6 was sanctioned for works designed to facilitate mobilization in time of war. There were also other special grants amounting (net) to 15,4, which were made on condition that the grant for the ensuing year would be reduced by a like amount, which condition was fulfilled as shown above. On the other hand the special grant in Upper Burma for accommodation for troops on the Chin Hills exceeded the similar grant in 1891-92 by 11,5, which accounts for the increased expenditure in Upper Burma in the latter year. In the Revised Estimate the expenditure of the year in Upper Burma was under-estimated.

Section K—BUILDINGS AND ROADS—EXPENDITURE—continued.

45.—Civil Works.

		India.	Central Provin- ces.	BURMA		Assam.	Rengal.	N.-W. P. and Oudh.	Punjab	Madras	Bom- bay.	TOTAL.
				Upper.	Lower							
IMPERIAL.	Accounts . 1891-92	209,1	4,2	330,1	6,3	32,3	71,8	14,9	30,7	3,9	28,6	731,9
	Budget . 1892-93	220,5	1,2	300,0	3,5	54,4	34,1	12,5	25,3	3,1	37,4	692,0
	Revised . 1892-93	174,9	2,4	260,1	2,8	84,1	33,2	14,2	34,8	3,8	32,4	642,7
	Accounts . 1892-93	174,6	2,1	260,9	2,8	77,5	27,4	13,7	32,1	3,7	25,5	620,3
Civil Officers .	Accounts . 1891-92	7,3	...	...	...	...	...	...	...	...	...	7,3
	Budget . 1892-93	20,0	...	...	...	...	...	...	...	...	...	20,0
	Revised . 1892-93	23,2	...	...	...	...	...	...	...	...	...	23,2
	Accounts . 1892-93	14,8	...	...	...	...	...	...	...	...	...	14,8
Total Imperial	Accounts . 1891-92	216,4	4,2	330,1	6,3	32,3	71,8	14,9	30,7	3,9	28,6	739,2
	Budget . 1892-93	240,5	1,2	300,0	3,5	54,4	34,1	12,5	25,3	3,1	37,4	712,0
	Revised . 1892-93	198,1	2,4	260,1	2,8	84,1	33,2	14,2	34,8	3,8	32,4	665,9
	Accounts . 1892-93	189,4	2,1	260,9	2,8	77,5	27,4	13,7	32,1	3,7	25,5	635,1
PROVINCIAL.	Accounts . 1891-92	...	199,2	...	234,0	105,0	388,0	406,0	325,4	271,7	396,0	2,325,3
	Budget . 1892-93	...	180,0	...	270,0	137,2	297,1	315,0	310,0	230,0	321,4	2,060,7
	Revised . 1892-93	...	177,6	...	285,5	137,6	276,5	310,0	304,2	231,7	344,2	2,073,3
	Accounts . 1892-93	...	174,6	...	272,9	130,1	272,4	323,4	307,2	215,3	348,0	2,043,9
Civil Officers .	Accounts . 1891-92	...	...	...	37,9	2,5	14,5	32,7	3,8	42,2	2,2	135,8
	Budget . 1892-93	...	1	...	24,2	1,8	17,9	26,6	3,1	63,0	1,1	137,8
	Revised . 1892-93	...	1	...	24,2	3,0	17,0	29,0	3,1	37,8	4,0	118,2
	Accounts . 1892-93	...	3	...	23,6	2,1	18,1	28,9	3,3	38,5	3,7	118,5
Total Provincial	Accounts . 1891-92	...	199,2	...	271,9	107,5	402,5	438,7	329,2	313,9	398,2	2,461,1
	Budget . 1892-93	...	180,1	...	294,2	139,0	315,0	341,6	313,1	293,0	322,5	2,198,5
	Revised . 1892-93	...	177,7	...	309,7	140,6	293,5	345,0	307,3	269,5	348,2	2,191,5
	Accounts . 1892-93	...	174,9	...	296,5	132,2	290,5	352,3	310,5	253,8	351,7	2,162,4
LOCAL.	Accounts . 1891-92	3,8	15,3	2,4	28,8	51,9	...	201,6	103,3	15,1	120,0	542,2
	Budget . 1892-93	4,6	18,5	3,3	41,7	70,5	...	175,6	103,4	2,9	109,2	529,7
	Revised . 1892-93	4,4	14,0	5,4	38,2	65,1	...	183,5	106,0	17,8	143,6	578,0
	Accounts . 1892-93	4,2	12,9	5,1	39,7	61,3	...	184,8	100,6	19,3	128,2	556,1
Civil Officers .	Accounts . 1891-92	1,1	18,2	11,9	7,2	...	426,6	62,5	11,8	435,9	134,4	1,109,6
	Budget . 1892-93	1,1	26,3	16,9	17,8	1	447,5	62,3	11,4	426,2	150,5	1,166,1
	Revised . 1892-93	1,1	20,0	16,6	14,2	1	431,0	59,5	12,2	464,5	143,9	1,163,1
	Accounts . 1892-93	5	19,1	14,4	10,6	...	454,9	57,5	12,1	444,0	145,4	1,158,5
Total Local .	Accounts . 1891-92	4,9	33,5	14,3	36,0	51,9	426,6	264,1	115,1	451,0	254,4	1,651,8
	Budget . 1892-93	5,7	44,8	20,2	59,5	70,6	447,5	237,9	114,8	429,1	265,7	1,695,8
	Revised . 1892-93	5,5	34,0	22,0	52,4	65,2	431,0	243,0	118,2	482,3	287,5	1,741,1
	Accounts . 1892-93	4,7	32,0	19,5	50,3	61,3	454,9	242,3	112,7	463,3	273,6	1,714,6
GRAND TOTAL	Accounts . 1891-92	221,3	236,9	344,4	314,2	191,7	900,9	717,7	475,0	768,8	681,2	4,852,1
	Budget . 1892-93	246,2	226,1	320,2	357,2	264,0	796,6	592,0	453,2	725,2	625,6	4,606,3
	Revised . 1892-93	203,6	214,1	282,1	304,9	289,9	757,7	602,2	400,3	755,6	668,1	4,598,5
	Accounts . 1892-93	194,1	209,0	280,4	349,6	271,0	772,8	608,3	455,3	720,8	650,8	4,512,1

1891-92.
Accounts.

Budget.

1892-93.
Revised.

Accounts.

4,852,1

TOTAL INDIA

4,606,3

4,598,5

4,512,1

ENGLAND—

Furlough Pay and Allowances of Officers in P. W. De-
partment

Royal Indian Civil Engineering College, Cooper's Hill

Sundry Items

Stores for India

54,0

50,0

49,2

25,6

27,6

28,2

6,5

6,3

6,1

6

2,8

2,4

86,7

86,7

85,9

EXCHANGE

43,3

52,0

51,7

GRAND TOTAL

4,736,3

4,737,2

4,649,7

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

Imperial.

315. *Departmental Officers.*—The decrease of 111.6, as compared with the actuals of previous year, occurred chiefly in India, Upper Burma and Bengal. In India it was due to the approaching completion of the Protestant churches at Quetta and Multan, and to large expenditure in 1891-92 on the Quetta water-works and Morgha-Gomal road, and on special repairs to buildings at Quetta damaged by the abnormal winter rains. The decrease in Upper Burma was due to the outlay in 1891-92 having been very large owing to the construction of famine relief works, while in Bengal it was due to the completion of the Imperial Secretariat buildings. There was on the other hand an increase of 45.2 in Assam, due to the expenditure on the Nichuguard-Manipur road the expenditure on which also largely exceeded the estimate. The decrease, as compared with the Budget Estimate, was chiefly due to the transfer of grants amounting to 68.8 from this head to "43—Minor Works and Navigation" on account of famine relief works in Upper Burma and Rajputana, for the former of which a special additional grant of 35.0 was also made by the Government of India in the Department of Finance and Commerce, and to a grant of 10.0 for Mint mechanics' quarters in Bombay not having been required. The lapse of 22.4 from the Revised Estimate was principally due to the expenditure in Assam, Bengal, and Bombay having been over-estimated.

316. *Civil Officers.*—The increase of 7.5, compared with the actuals of the previous year, was due to the construction of the Consulate House at Meshed. The decrease, as compared with the Budget and Revised Estimates, was due to the grant of 7.7 provided for the construction of the Consulate House at Basra not having been utilized.

Provincial.

317. *Departmental Officers.*—The decrease, as compared with the actuals of 1891-92, was due to smaller grants having been assigned for expenditure in 1892-93 by all Local Governments and Administrations except Burma and Assam. The increase in Lower Burma is attributed to the pushing on to completion of a number of important roads and buildings in the province. In Assam a large grant was provided from Provincial funds for more extensive operations in 1892-93. The decrease, as compared with the Budget Estimate, occurred chiefly in Bengal, and was due to the cost of repairs to certain buildings having been over-estimated and to a decrease of 7.4 in the suspense balances, for which no provision was made in the Budget Estimate. There was also a considerable saving in Madras partly owing to the credits from other funds, for works executed for them, which are brought to account by deduction from establishment charges, having exceeded the estimate, partly owing to lapses under Tools and Plants, English stores indented for not having been paid within the year, and partly to numerous other petty lapses. In Bombay the Budget grant was exceeded, the Local Government having made an additional grant of 27.5 in the course of the year for emergent works not foreseen when the Budget was framed. The short outlay, compared with the Revised Estimate, occurred mainly in Lower Burma and Madras, and was due to an over-estimate of the requirements. In the former province provision was made in the Revised for spending the additional grants transferred to this head from "43—Minor Works and Navigation" (see para. 306), but they were required to a very small extent only.

318. *Civil Officers.*—The decrease, as compared with the actuals of 1891-92 and the Budget Estimate, was mainly due to a reduction in the grants-in-aid from Provincial funds to Municipalities, town and cantonment funds in Lower Burma, and to smaller payments to Municipalities in Madras, on account of contributions towards the construction of drainage and water-supply works. The large saving on the Budget in Madras is also due to this last cause. Out of a provision of 53.0 in the Budget for these contributions only 26.4 was actually spent.

Incorporated Local.

319. *Departmental Officers.*—The increase of 13.9 over the actuals of the previous year was chiefly due to a larger programme of works in Upper Burma, Lower Burma, Assam, Madras, and Bombay during 1892-93. The increase would have been larger had it not been for a decrease of 16.8 in the North-Western Provinces and Oudh. In the latter province a smaller grant was assigned for expenditure in 1892-93 owing to exceptional expenditure in 1891-92. The increase, as compared with the Budget Estimate, occurred mainly in the North-Western Provinces and Oudh, Madras, and Bombay. The increase in the North-Western Provinces and Oudh was chiefly due to increased expenditure on certain roads for which supplementary grants were sanctioned by the Local Government. In Madras the increase was chiefly due to additional expenditure on famine relief works, and that in Bombay to the construction of a number of works not foreseen when the Budget Estimate was framed. In the Revised Estimate the requirements in Assam, Punjab, and Bombay were over-estimated.

320. *Civil Officers.*—The outlay of the year exceeded that of 1891-92 by 48.9. The increase was due to larger expenditure against larger grants sanctioned by the several Local Governments and Administrations for Public Works. In Madras the expenditure largely exceeded the estimate, but there were savings in several Provinces, and on the whole there was a saving on the Budget Estimate of 7.6.

England.

321. There was a saving in the Budget Estimate of the charges for furlough pay and allowances owing to a decrease in the number of officers drawing their allowances in England, partly counterbalanced by an increase consequent upon the new arrangements made for the issue of pay and allowances monthly instead of quarterly. The charges of the Royal Indian Engineering College were higher partly on account of expenditure incurred on works for protection against fire, and the demands for stores from this country were also higher than anticipated, though considerably below the figure for the previous year.

Section L.—ARMY SERVICES.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
780,4	RECEIPTS	739,0	793,3	864,3
22,280,6	EXPENDITURE	21,898,5	23,557,9	23,419,1
<u>21,500,2</u>	NET	<u>21,159,5</u>	<u>22,764,6</u>	<u>22,554,8</u>

322. The Indian and English portions of the above figures are as follows :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
RECEIPTS.				
719,4	India	681,7	732,8	790,0
42,5	England	38,2	37,8	46,4
18,5	Exchange	19,1	22,7	27,9
<u>780,4</u>	TOTAL	<u>739,0</u>	<u>793,3</u>	<u>864,3</u>
EXPENDITURE.				
15,741,1	India	15,006,7	15,522,2	15,589,1
4,559,5	England	4,594,5	5,022,3	4,888,8
1,980,0	Exchange	2,297,3	3,013,4	2,941,2
<u>22,280,6</u>	TOTAL	<u>21,898,5</u>	<u>23,557,9</u>	<u>23,419,1</u>

323. The receipts in this country exceeded the Budget estimate and the actuals of 1891-92 by 108,3 and 70,6, respectively. The increase over the Budget Estimate was principally due to larger sales of Commissariat provisions, stores and malt liquor, extensive disposals of remounts and a credit taken for the value of 260 horses carried over to Egypt by the 7th Dragoon Guards, increase in sale proceeds of clothing necessities and larger contributions towards Indian Military Service Family Pensions. The Revised Estimate did not make sufficient allowance for most of these items.

324. As regards the expenditure in India, the comparison of the actuals with the Budget estimate, and the actuals of the previous year is vitiated by the inclusion in the figures of the expenditure connected with Expeditions and other special items. The following statement shows the special items separately :—

1891-92. Accounts.		Budget.	1892-93. Accounts.
529,2	Extra charges for Upper Burma	540,0	502,6
SPECIAL ITEMS :—			
821,2	Expeditions	1,2	257,3
196,2	Mobilization arrangements . . . . .	...	...
49,5	Augmentation of Transport . . . . .	...	...
...	Transport arrangements in Kashmir . . . . .	...	86,7
<u>1,066,9</u>		<u>1,2</u>	<u>344,0</u>
14,145,0	Other Charges	14,465,5	14,742,5
<u>15,741,1</u>	TOTAL	<u>15,006,7</u>	<u>15,589,1</u>

325. The special items do not call for any remarks except that special additional grants were sanctioned for them during the year amounting in all to 351,0. The ordinary expenditure in India exceeded the Budget Estimate by 277,0. The increase occurred almost wholly under Commissariat, being due to a rise in rates for articles of food for men and animals and to increased transport charges for conveyance of troops and stores, counterbalanced by a saving of 14,2 in Establishments. The Revised Estimate fell short of the actual charges by 66,9. The difference was principally due to a further rise in prices of articles of food and

Section L.—ARMY SERVICES—continued.

forage after the Revised Estimates were prepared. Compared with the actuals of 1891-92 there was an increase of 597,5, due chiefly to the rise in prices of food just mentioned and to a fall in the rate of exchange for converting the pay of British troops into Indian Currency.

326. The expenditure in England exceeded the estimate by 294,3, chiefly owing to a payment of 212,4 to the War Office on account of arrears of the Home Charges of British Forces serving in India and to the disbursement of the furlough allowances and pay and pensions of non-effective and retired officers of the Indian Service monthly instead of quarterly as before.

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1891-92.		1892-93.		
Accounts.		Budget.	Revised.	Accounts.
INDIA—				
EFFECTIVE SERVICES—				
16,5	Regimental Pay, Allowances and Charges	17,2	16,0	14,1
373,3	Commissariat Establishments, Supplies and Services	385,7	409,7	412,2
19,0	Remount and Veterinary Establishments, Supplies and Services	12,7	20,1	53,4
71,4	Clothing Establishments, Supplies and Services	67,1	66,5	78,5
2,3	Barrack Establishments, Supplies and Services	2,4	2,5	2,7
28,5	Medical Establishments, Supplies and Services	29,6	27,4	30,5
103,6	Ordnance Establishments, Stores and Camp Equipage	90,1	109,5	108,0
1,3	Education	1,3	1,3	1,3
5,4	Sea Transport Charges	7,5	5,6	4,8
32,4	Miscellaneous Services	13,8	14,5	18,4
653,7	TOTAL EFFECTIVE SERVICES	627,4	673,1	723,9
NON-EFFECTIVE SERVICES—				
2	Rewards for Military Services	3	4,4	3,5
5	Military Pensions to Europeans	1	1	...
4	Military Pensions to Natives	1	3	3
64,6	Widows' Pensions and Compassionate Allowances	53,8	54,9	62,3
65,7	TOTAL NON-EFFECTIVE SERVICES	54,3	59,7	66,1
719,4	TOTAL INDIA	681,7	732,8	790,0
ENGLAND—				
35,2	Effective Services	30,2	29,0	37,8
7,3	Non-Effective Services	8,0	8,8	8,6
42,5	TOTAL ENGLAND	38,2	37,8	46,4
18,5	EXCHANGE	19,1	22,7	27,9
780,4	GRAND TOTAL	739,0	793,3	864,3

327. The decrease in the receipts under *Regimental Pay, etc.*, was due to smaller receipts of Hutting money in Madras in consequence of revised arrangements for the accommodation of Native soldiers and also to recoveries of over-payments of previous years having been adjusted by deduction from charges instead of by credit as a receipt as formerly.

The details of the receipts under *Commissariat* are as follows:—

1891-92. Accounts.		1892-93.		
		Budget.	Revised.	Accounts.
234,4	Sale of malt-liquor	252,5	260,5	260,7
74,4	Sale of provisions and stores	63,2	78,2	82,9
15,1	Sale of Rum	16,7	15,5	16,5
12,0	Khedda receipts	14,5	14,5	9,9
5,6	Sale of transport cattle	5,4	5,4	4,6
...	Receipts in connection with grass cultivation . . . . .	...	...	4,3
31,8	Other heads	33,4	35,6	33,3
373,3	TOTAL	385,7	409,7	412,2

328. The principal increase (19,7) occurred under the second head, there having been larger sales of provisions, stores, and dairy produce, while malt liquor brought in 8,2 more, owing partly to larger sales and partly to English malt liquor having been supplied from stock to British troops at Aden before the system of supply under regimental arrangements was introduced. The receipts from Kheddass did not come up to the estimates owing to fewer elephants having been captured and sold, and the number of transport cattle condemned and sold was also smaller than anticipated. The realisations from grass farms were adjusted in the accounts as receipts instead of being deducted from the expenditure as before.

Section L.—ARMY SERVICES—RECEIPTS—*continued.*XXXIII.—Army—*continued.*

329. The increase in *Remount* and *Veterinary* receipts resulted from the disposal of a large number of rejected remounts from depôts in Bengal, the transfer of a large number of animals to Native Cavalry regiments in Bengal on payment, more castings of regimental horses, increased sale of chargers to officers in Bengal and Madras, and a credit of 24,5 on account of the value of 260 horses taken to Egypt by the 7th Dragoon Guards.

330. The larger receipts under *Clothing* were due to extensive sales of necessaries and to the adjustment of the value of European stores supplied to the Military Police on the Eastern Frontier, Bengal, and to the Hong-Kong regiment. The supplies to the Hyderabad Contingent, however, fell off from 1,0 to 4.

331. The increased revenue under *Ordnance Stores* accrued chiefly from extensive sales of unserviceable stores in arsenals and factories, from a supply of stores to the British East Africa Company which was not provided for in the Budget, from larger supplies to the Hyderabad Contingent, and from larger issues of European stores and arms to the Police and other departments in Bengal and Madras. These increases were, however, to some extent counterbalanced by deductions from the receipts made in Bombay on account of large quantities of stores returned by other departments.

332. The receipts under *Sea Transport Charges* fell short of the Budget owing mainly to an over-estimate in Bombay of the recoveries on account of table money.

Under *Miscellaneous Services* there were large receipts in connection with expeditions and field operations not foreseen when the Budget Estimate was framed. The recoveries on account of medals issued on payment were provided for in the Budget Estimate under this head, but the actuals were correctly compiled under *Rewards for Military Services*, which accounts for the increase under the latter head. The contributions towards *Widows Pensions, etc.*, were under-estimated, and some arrear contributions were also received from continuous service Royal Artillery and Royal Engineer Officers.

333. The receipts in England include 8,5 on account of the sale of the Indian Troopship *Yumna*. The realisations on account of subscriptions towards Indian Military Service Family Pensions were also higher owing to the disbursement monthly, instead of quarterly, of the Pay and Pensions from which these amounts are deducted.

Section L.—ARMY SERVICES—EXPENDITURE.

45.—Army.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
INDIA—				
EFFECTIVE CHARGES—				
498,1	Army and Garrison Staff	517,9	506,4	504,2
191,9	Administrative Staff	195,7	193,2	192,0
7,081,5	Regimental Pay, etc.	7,324,0	7,285,6	7,327,1
3,681,0	Commissariat	3,279,0	3,540,5	3,664,1
295,8	Remounts and Veterinary	260,7	276,6	276,4
247,1	Clothing	236,1	263,6	249,7
240,1	Barrack Establishment, etc.	217,5	223,0	241,6
38,0	Administration of Martial Law	42,3	40,7	40,1
682,8	Medical	686,9	681,0	678,8
724,3	Ordnance	798,7	808,2	790,2
28,3	Ecclesiastical	28,3	28,3	28,1
44,2	Education	46,0	45,6	47,1
66,3	Sea Transport Charges	57,3	59,0	60,3
896,4	Miscellaneous Services	225,1	450,8	421,6
145,6	Volunteer Corps	166,6	164,5	160,6
14,861,4		1,082,1	14,573,0	14,681,9
—61,1	Unadjusted Expenditure . . . . .	...	...	—24,0
14,800,3	TOTAL EFFECTIVE CHARGES (INDIA)	14,082,1	14,573,0	14,657,9
NON-EFFECTIVE CHARGES—				
13,7	Rewards for Military Services	11,6	13,3	15,4
113,7	Military Pensions to Europeans	135,7	130,4	111,5
722,4	Ditto to Natives	691,5	718,9	719,2
30,7	Widows' Pensions and Compassionate Allowances	26,4	25,9	25,2
60,3	Superannuation Pensions and Gratuities	59,4	60,7	59,9
940,8	TOTAL NON-EFFECTIVE CHARGES (INDIA)	924,6	949,2	931,2
15,741,1	TOTAL INDIA	15,006,7	15,522,2	15,589,1
ENGLAND—				
EFFECTIVE CHARGES—				
796,8	Home Charges of British Forces serving in India	860,0	1,070,5	1,068,7
221,3	Furlough Allowances of Officers of the Indian Service	215,0	257,0	256,7
254,9	Indian Troop Service	244,7	241,0	237,4
6,9	Passage of Officers and Troops otherwise than in Troopship	9,6	7,7	7,7
21,4	Miscellaneous	18,0	20,3	18,7
1,109,1	Stores for India	1,050,1	1,038,8	911,3
2,410,4	TOTAL EFFECTIVE CHARGES (ENGLAND)	2,397,4	2,635,3	2,500,5
NON-EFFECTIVE CHARGES—				
360,2	Retired Pay, etc., of British Forces on account of Service in India	389,1	399,0	398,9
1,681,9	Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,700,0	1,880,0	1,881,4
91,6	Miscellaneous Pensions	91,0	91,0	90,9
15,4	Indian Service Family Pensions	17,0	17,0	17,1
2,149,1	TOTAL NON-EFFECTIVE CHARGES (ENGLAND)	2,197,1	2,387,0	2,388,3
4,559,5	TOTAL ENGLAND	4,594,5	5,022,3	4,888,8
1,980,0	EXCHANGE	2,297,3	3,013,4	2,941,2
22,280,6	GRAND TOTAL	21,898,5	23,557,9	23,419,1

Section L.—ARMY SERVICES—EXPENDITURE—continued.

Army and Garrison Staff.

334. The expenditure under Army and Garrison Staff is distributed as follows :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
54,7	Commander-in-Chief	53,6	53,4	52,4
49,3	Adjutant General	48,3	46,8	46,6
13,8	Artillery Branch	13,9	13,0	12,8
3,4	Cavalry Branch	3,5	3,5	3,6
22,7	Musketry Inspection	24,0	23,1	23,0
46,8	Quarter Master General	54,1	53,6	52,7
4,1	Gymnastic Instruction	4,3	3,9	3,8
3,0	Army Signalling	3,6	3,2	3,1
184,8	District Commands	187,4	180,8	180,7
60,7	Garrison and Station Staff	59,1	58,5	58,9
26,3	Hill Sanitaria	27,9	27,6	26,1
10,0	Miscellaneous Depôts	10,5	11,4	11,3
7,9	Staff of Local Forces	8,1	9,9	9,8
2	Bazaar Establishment	2	2	2
10,1	Station Conservancy	19,1	17,2	18,9
3	Staff Miscellaneous	3	3	3
<u>498,1</u>		<u>517,9</u>	<u>506,4</u>	<u>504,2</u>

335. There were petty savings under most heads, the most noticeable being that under *District Commands*, which was chiefly due to the abandonment of the scheme for a corps of military staff clerks for which a sum of 3,3 was provided in the Budget, and to the reduction of the Presidency Command in Bengal from a first to a second class command : this last saving was however counterbalanced by the elevation of the Punjab Frontier Force command from a second to a first class district, which accounts for the excess charge under *Staff of Local Forces*. The only other excess occurred under *Miscellaneous Depôts*, and was due to the officers at the Pallaveram Depôt having drawn higher salaries than were provided in the Budget. The increase over the previous years' expenditure was chiefly due to the reorganization at extra cost of the Intelligence Branch (India) of the *Quarter Master General's Department* and to larger grants for *Station Conservancy*.

Administrative Staff.

336. This head includes the charges for the Personal Staff of the Governor General, Governors and Lieutenant Governors, and for the Military Accounts Department. The variations were not important.

Regimental Pay.

337. Under this head the total charges approximated very closely to the Budget Estimate, but there were considerable variations in the details. The figures relating to the European and Native Armies are as follows :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
3,264,0	European Army	3,491,8	3,472,0	3,499,3
3,817,5	Native Army	3,832,2	3,813,6	3,827,8
<u>7,081,5</u>	TOTAL	<u>7,324,0</u>	<u>7,285,6</u>	<u>7,327,1</u>

338. The details of the principal sub-heads of the European Army are given below :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
823,0	Artillery	872,5	858,4	865,8
352,9	Cavalry	373,9	371,7	366,2
7,5	Engineers	8,9	6,4	6,1
2,013,9	Infantry	2,169,3	2,177,2	2,207,2
7,7	Invalid and Veteran Establishment	6,9	6,8	6,9
36,8	Staff Corps, General List of Officers, Unattached and Unemployed Officers	35,0	22,6	20,6
6,7	Colonel's Allowances	9,8	3,8	3,6
15,5	Other Charges	15,5	25,1	22,9
<u>3,264,0</u>		<u>3,491,8</u>	<u>3,472,0</u>	<u>3,499,3</u>

Section L.—ARMY SERVICES—EXPENDITURE—continued.

Regimental Pay—continued.

339. The increase under *Infantry* was due to the relief arrangements and to the savings on account of the absence of officers on leave in England having been over-estimated. The savings under *Cavalry* also resulted from the relief arrangements and from the 7th Dragoon Guards having proceeded to Egypt during the year without relief; those under *Artillery* accrued from short strength of troops and more officers having gone on furlough to Europe than had been expected, and from certain establishments having been paid for March 1892 in 1891-92. There were fewer unemployed officers of the *Engineers*, *Staff Corps*, and *General List Infantry*, and also fewer unemployed General officers. The rise in *Other Charges* was chiefly owing to a special bounty given for the extension of service of soldiers in India. The large increase in the charges compared with the actuals of the previous year was due chiefly to a lower rate of Exchange having been fixed for the year for the payment of British troops in India, namely, 1s. 4½d. against 1s. 6½d. in 1891-92.

340. The details of the principal sub-heads under the Native Army are as follows:—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
48,4	Artillery	50,1	48,1	48,9
13,1	Body-Guard	13,8	13,5	13,5
1,235,1	Cavalry	1,238,3	1,240,6	1,242,5
117,0	Sappers and Miners	115,4	114,9	115,6
2,233,6	Infantry	2,252,0	2,224,6	2,232,9
46,7	Annual grant-in-aid of half-mounting	48,0	46,7	46,6
43,0	Kit-money and Recruits	40,1	38,5	38,4
35,2	Hutting-money	31,4	39,9	28,2
27,0	Reserve Forces	26,6	29,8	42,7
18,4	Other Charges	16,5	17,0	18,5
<u>3,817,5</u>		<u>3,832,2</u>	<u>3,813,6</u>	<u>3,827,8</u>

341. The savings under *Artillery* and *Infantry* were due chiefly to under-estimates of the allowances to be made for the short strength of officers and for officers of junior rank as compared with the sanctioned complement, the excess under *Cavalry* being due to a similar over-estimate. The provision under *Kit-money* and *Grants-in-aid of half-mounting* was not utilized in full. Under *Hutting-money*, full hutting allowances were not claimed in Bengal to the extent estimated for, and the special grant of 4,0 for new lines at Nadi was not used, while the provision of 5,0 for cavalry lines in Madras had been erroneously made in the Budget under Miscellaneous Services. The Revised Estimate under *Hutting-money* was raised on account of some special grants which were not ultimately required.

342. The chief increase occurred under *Reserve Forces*, and was due to large payments in Bengal to reservists who joined regiments for annual training.

Commissariat Charges.

343. The details are classified as follows:—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
502,3	Establishment	514,1	505,7	499,9
1,567,3	Supplies	1,524,9	1,600,5	1,705,3
1,087,4	Services	892,3	1,004,7	1,016,8
524,0	Transport Branch	347,7	429,6	442,1
<u>3,681,0</u>	TOTAL .	<u>3,279,0</u>	<u>3,540,5</u>	<u>3,664,1</u>

344. The details of the expenditure under *Establishment* are given below:—

34,8	Supervising Staff	36,3	35,6	35,1
246,6	Executive Establishment	242,1	241,1	235,5
44,7	Ambulance Transport	45,7	45,0	46,7
163,6	Subordinate Establishment	176,3	170,3	170,3
10,1	Khedda Establishment	9,7	9,7	9,3
2,5	Other Heads	4,0	4,0	3,0
<u>502,3</u>		<u>514,1</u>	<u>505,7</u>	<u>499,9</u>

Section L.—ARMY SERVICES—EXPENDITURE—continued.

Commissariat Charges—continued.

345. There were savings under all these sub-heads except Ambulance Transport, chiefly owing to sufficient allowance not having been made for savings through absence of officers on furlough, etc. Under Subordinate establishments the savings were also due in part to the special provision of 10,0 for an increase of pay to transport attendants not having been used in full, and to smaller subordinate establishments having been employed in connection with the experimental use of the Kurrachee route for troops proceeding to and returning from England.

346. Under *Supplies* the details are as follows:—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
710,8	Provisions for Europeans	700,1	709,5	745,9
219,9	Provisions for Natives	197,0	205,8	223,4
	Compensation to Natives—			
282,1	(a) for dearness of provisions	235,0	315,5	361,0
71,1	(b) for dearness of forage	64,0	78,0	71,3
44,3	Purchase of Reserve Stock	29,2	24,2	27,3
2,0	Shwebo Canal Fuel and Fodder Reserve Scheme	2,7	...	...
229,6	Malt Liquor purchased locally	284,5	262,9	270,7
4,1	Rum	8,6	7	3,4
2,8	Dairy Farms	2,4	2,7	2,2
6	Contingent Expenses	1,4	1,2	1
<u>1,567,3</u>		<u>1,524,9</u>	<u>1,600,5</u>	<u>1,705,3</u>

347. It will be seen that, of the excess 180,4 over the Budget, 133,3 occurred in the charges for compensation for dearness of provisions and forage owing to high prices of articles of food for men and horses, and 45,8 under provisions for Europeans on account of large stocks laid in at certain stations in the Eastern and Western Circles, Bengal, and at outlying posts in Burma, and to a considerable rise in rates in the Western Circle in Bengal and in Madras. There was also an increase under Provisions for Natives, due mainly to higher rates of money allowance in lieu of rations in the Quetta district, to a rise in the price of rice in certain stations in Burma, and to charges incurred in the Bombay Circle on account of the military escort in Mekran, counterbalanced to some extent by a saving, due to the troops at Manipur having been rationed for a greater portion of the year from stock purchased in 1891-92. The saving of 1,9, under Purchase of reserve stock was due to smaller purchases in Madras and Bombay, and to articles of reserve stock, which were formerly supplied by the Store-keeper General, Madras, having been purchased direct by Commissariat officers and adjusted to ordinary heads. No expenditure was incurred against the provision of 2,7 for the Shwebo Canal fuel and fodder reserve scheme, the undertaking having been transferred to the administration of the Forest Department. Under Malt liquor the saving of 13,8 was owing to short purchases, and would have been still larger but for the fact that higher rates were paid to brewery companies in consequence of a fall in the rate of exchange. There was also a smaller consumption of rum, which led to a saving of 5,2. The large excess over both the actuals of the previous year and the Revised Estimate was due chiefly to the rise in the rates for articles of food for men and animals.

348. Under *Services* the following details are supplied:—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
162,8	Hire of Transport	116,8	141,3	129,6
48,7	Sea and Inland Water Charges	36,0	44,6	42,0
455,5	Railway Charges	359,5	409,5	418,5
40,7	Grass Cultivation	49,6	49,6	50,2
219,2	Feed of Horses, Battery Mules, Yabooks, Bullocks, and Elephants	226,1	249,1	261,9
14,5	Regimental Equipment and Camp Contingencies	14,5	13,4	10,7
80,9	Implements, Godown Furniture, etc.	33,5	37,9	42,2
65,1	Other Heads	56,3	59,3	61,7
<u>1,087,4</u>		<u>892,3</u>	<u>1,004,7</u>	<u>1,016,8</u>

349. The excess over the Budget was large, amounting to 124,5, of which the greater part was made up by 59,0 under Railway charges, owing to a larger number of Native soldiers having proceeded on furlough, to more reservists having been called out for training, and to more stores having been despatched by rail, and by 35,8 under feed of horses, etc., due to large stocks laid in in the Western Circle, Bengal, and the Madras Circle, to higher prices of grain, and to an increase in the salt ration of horses, counterbalanced in the Eastern Circle, Bengal, by successful attempts to keep down expenditure by the use of a cheaper description of grain and forage, by the establishment of bullocks attached to the heavy

Section L.—ARMY SERVICES—EXPENDITURE—continued.

Commissariat Charges—continued.

battery at Jhansi having been reduced, and by the Mounted Infantry in Burma having been below the authorized strength. The excess under Hire of Transport of 12,8 was owing to arrear charges on account of the occupation of Manipur and to expenditure on account of cold-weather operations in Burma having been compiled under this head instead of under "Miscellaneous" (Grant 14), under which provision for it was made in the Budget. Conveyance by river steamers of the 28th Bombay Pioneers and Bengal and Madras Sappers and Miners employed on the Manipur-Nichuguard-Kohima road, and charges connected with the cold-weather field operations in Upper Burma chiefly raised the actuals under Sea and Inland Water charges by 6,0. The increase of 8,7 under Implements, etc., was due chiefly to charges in connection with the replenishment of condemned mobilization stores and the protection of these reserves. The principal increase under Other Heads arose from large purchases of warm clothing, and from the laying in of a reserve stock of bhoosa for the Hissar Cattle Farm.

350. Of the increase of 94,4 under *Transport*, 86,7 was on account of Captain Yielding's transport arrangements, Kashmir, for which there was no provision in the Budget. The remainder of the increase was due chiefly to larger purchase and higher rates for feed of animals, and to larger replacements of condemned carts, gear, and equipment.

Remounts and Veterinary.

351. The details are given below :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts
3,2	Supervising Staff	3,3	3,3	3,1
24,0	Depôt Establishments	23,4	22,0	23,7
8,8	Veterinary Inspection	8,3	8,6	8 6
27,6	Station Veterinary Hospitals	28,2	28,4	29,0
3	Veterinary Schools	5	5	4
2,4	Remount Depôt, Garden Reach	2,5	2,5	2,5
159,0	Purchase of Remounts	132,4	146,1	133,9
37,6	Feed of Cattle and Remounts	31,1	33,5	40,1
32,9	Miscellaneous	31,0	31,7	35,1
<u>295,8</u>		<u>260,7</u>	<u>276,6</u>	<u>276,4</u>

352. The excess under *Purchase of Remounts* was due to the purchase of additional ordnance mules from South Africa for mountain batteries, for which an additional grant of 6,6 was sanctioned during the year. The road expenses of these mules and extra charges for transfer of remounts led to the excess under *Miscellaneous*. Under *Feed of Cattle, etc.*, the increase was due to a rise in the rates of grain and forage.

Clothing Establishments.

353. The charges fall under the following subheads :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
9,1	Superintending Establishments	9,1	9,1	8,7
5,0	Manufacturing and Store Establishments	4,8	5,6	5,6
Supplies and Services—				
149,6	Factories	131,5	136,2	137,4
16,4	Regimental	20,2	23,2	20,1
67,0	Compensation in lieu of clothing	70,5	80,5	77,9
<u>247,1</u>		<u>236,1</u>	<u>263,6</u>	<u>249,7</u>

354. The increase was due to larger supplies for *Factories* having been obtained locally in Bengal and to the grant of special allowances for *Compensation in lieu of Clothing*, on the introduction of the new system of supply of clothing to British troops, for which however the provision made in the Revised Estimate was excessive.

Barrack Establishments.

355. The following are the details under this head :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
3,2	Executive Establishments	3,4	3,4	3,4
64,5	Subordinate Establishments	63,6	68,2	69,3
10,2	Barrack Furniture	7,7	10,7	9,9
68,8	Barrack Bedding	53,0	51,0	57,3
38,0	Lighting Charges	36,9	38,0	40,2
55,4	Miscellaneous	52,9	51,7	61,5
<u>240,1</u>		<u>217,5</u>	<u>223,0</u>	<u>241,6</u>

Section L.—ARMY SERVICES—EXPENDITURE—continued.

Barrack Establishments—continued.

356. The actuals exceeded the Budget Estimate by 24,1 and the Revised Estimate by 18,6. The increase was due under *Subordinate Establishments* to larger conservancy and hot weather establishments in Bengal and Madras; under *Barrack Furniture* to increased purchases in Madras and under *Barrack Bedding* in Bombay; under *Lighting Charges* to a stock of kerosine oil laid in for issue in 1893-94; under *Miscellaneous* to increased expenditure on account of fuel in the Western Circle, the winter having been specially severe, and to larger establishments employed for the supply of water for plunge-baths and wash-houses.

Medical Establishments.

357. The charges are classified under the following heads:—

1891-92. Accounts.	Medical Establishment—	Budget.	1892-93. Revised.	Accounts.
23,0	Head Quarters and Circles	22,9	22,6	22,2
393,7	Districts	393,9	398,3	398,4
6,2	Nursing Service . . .	12,7	11,1	11,0
25,3	Army Hospital Charges .	27,4	26,8	25,6
18,6	Medical Store Depôts . .	18,6	18,4	18,2
2,7	Followers' Hospitals . .	2,2	2,4	2,3
13,8	Miscellaneous	26,7	19,8	12,4
228,1	Medical Supplies . . .	211,0	211,1	220,3
<i>Deduct—</i>				
28,6	Issues to other Departments	28,5	29,5	31,6
199,5		182,5	181,6	188,7
682,8		686,9	681,0	678,8

358. There was a saving on the whole under this head. The principal saving occurred under *Miscellaneous*, and was due to the special grant of 12,5 for opening new cantonment general hospitals in the Eastern and Western Circles, Bengal, not being fully utilised, and to certain cantonment hospitals not having been opened in Madras. Smaller savings also arose under *Nursing Service* and *Army Hospital Corps* owing to vacancies in the establishments. The savings due to these causes were however to some extent counterbalanced by extra charges under *Medical Establishments Districts*, owing to the employment of additional temporary hospital attendants in consequence of the vacancies just mentioned, and to charges in connection with the cold weather field operations in Burma having been adjusted under this head though provided for under "Miscellaneous" (Grant 14). The charges for *Medical Supplies* were enhanced owing to large stocks having been laid in, and to increased expenditure on account of medical stores and comforts generally.

Ordnance.

The charges are sub-divided below:—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
33,6	Supervising Staff	33,3	32,3	32,9
178,8	Arsenals and Depôts	177,6	181,8	183,3
165,2	Factories	177,3	196,6	187,6
9,9	Fort Armaments	18,6	16,3	15,8
<i>Stores—</i>				
114,9	For Arsenals and Depôts	108,9	113,8	114,2
122,4	For Factories	165,2	150,8	148,6
17,7	Purchase of Timber . . . . .	...	...	...
11,5	Freight	7,1	10,0	14,1
50,7	Camp Equipage	87,9	77,2	72,7
19,9	Line Gear	18,0	21,3	26,2
32,0	Other Charges	37,8	40,1	37,1
<i>Deduct—</i>				
32,3	Supplies to other Departments . .	33,0	32,0	42,3
724,3		798,7	808,2	790,2

359. There was a saving on the whole of 8,5. The principal savings were under *Stores for Factories* (16,6) and *Camp Equipage* (15,2). Under the former head the savings were due to less stores having been purchased in Bengal and Madras on account of the expected introduction of cordite and to the demands for

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*Ordnance—*continued.*

hides by the Harness and Saddlery Factory at Cawnpore not having come up to the large extra provision made in the Budget; but these savings were partially counteracted by larger expenditure for saltpetre and tin ingot caused by increased outturn in the Gunpowder and Small Arms, etc., Factories in Bombay. Under *Camp Equipage* fewer tents were purchased owing to the reduction of the proportion of tents to be maintained in future for mobilisation purposes, and to tents ordered to be manufactured in Madras in 1892-93 not having been completed in that year. There was also a further saving (9,3) owing to larger deductions under *Supplies to other Departments*, due especially to the issue of accoutrements for the use of the Hong-Kong Regiment and of ammunition to the Police Department.

360. On the other hand there was increased expenditure on establishments, both in *Arsenals and Depôts* and *Factories*, savings due to absence of officers on leave having been over-estimated in the former and sufficient provision not having been made for the larger establishment required for the larger outturn in the latter. The *Freight Charges* also exceeded the Budget Estimate, which was pitched rather low; and under *Line Gear* the Budget provision was exceeded in Madras owing to a large supply of horse brushes, horse blankets, and cordage having been obtained, and in Bombay owing to extensive replacements of stock and to a large stock of head and heel ropes and of new pattern blankets for batteries being laid in.

Other Effective Charges.

361. *Education Charges* were higher by 1,1 owing to new furniture and clothing for orphans in the Lawrence Asylum, Sanawar.

362. The increase of 3,0 under *Sea Transport Charges* was due to passages engaged for surplus troops in a private vessel in April 1892.

363. The actuals under *Miscellaneous Services* include the following special expenditure, for which there was no provision in the Budget, but for which additional grants, amounting to 271,6, were sanctioned during the course of the year :—

											1892-93, Accounts.
Arrear charges on account of the late—											
Chin-Lushai Expedition	.	.	.	.	.	.	.	.	.	.	9
Hazara Expedition	.	.	.	.	.	.	.	.	.	.	1,1
Miranzai Expedition	.	.	.	.	.	.	.	.	.	.	1,9
Manipur Expedition	.	.	.	.	.	.	.	.	.	.	7,6
Charges for—											
Kajuri Kach Force	.	.	.	.	.	.	.	.	.	.	84,9
Kurram Escort	.	.	.	.	.	.	.	.	.	.	39,2
Lushai	.	.	.	.	.	.	.	.	.	.	27,0
South Lushai	.	.	.	.	.	.	.	.	.	.	20,2
Chin Hills Operations	.	.	.	.	.	.	.	.	.	.	30,3
Kachin Operations	.	.	.	.	.	.	.	.	.	.	1,4
Isazai Field Force	.	.	.	.	.	.	.	.	.	.	32,5
Gilgit Agency	.	.	.	.	.	.	.	.	.	.	10,3
											<hr/> 257,3

364. There was also an increase in telegram charges owing to heavy arrear charges in Bengal and in the charges on account of telegraph lines maintained for mobilisation purposes. There was, on the other hand, a saving owing to the adjustment under the ordinary heads of the charges for cold-weather field operations in Upper Burma, for which a sum of 60,0 was provided in the Budget under this head. There was less outlay on purchase of lands owing to land at Stoli and Nadi not having been acquired, as well as to the charges for Madras Cavalry lines, for which 5,0 was provided under this head, having been compiled under *Regimental Pay, etc.*

365. Under *Volunteer Corps* a provision of 10,0 in the Budget Estimate on account of special concessions to volunteers was not used in full, and such expenditure as was incurred has been compiled under the ordinary heads. The appointment of a Naval Officer Instructor for the Calcutta Naval Volunteers provided for in the Budget has not yet been sanctioned, and the pay of the Naval Instructor, Kurrachee Naval Volunteers, was saved owing to the disbandment of the corps. The proposal to raise a Railway Service Corps, for which 5,0 was provided in the Budget, was also abandoned.

Non-effective Charges.

366. The increase of 3,8 under *Rewards for Military Services* was due to a larger number of admissions of Native commissioned officers to the Order of British India and to heavy payments for Burma, Chin Lushai, and Hazara medals.

Section L.—ARMY SERVICES—EXPENDITURE—continued.**Non-effective Charges—continued.**

367. The decrease under *Military Pensions to Europeans* was owing to lower payments of capitalized value of officers' pensions, to transfers of pensions to England, and to casualties.

368. The increase under *Military Pensions to Natives* was due partly to an under-estimate of the charges in the Western Circle, Bengal, and partly to a rise in rates having caused increased expenditure under compensation for dearness of provisions to pensioners in Madras.

Expenditure in England.

369. In England arrears to the extent of 212,4 in respect of the Home charges of British forces serving in India were paid to the War Office in 1892-93 instead of in 1891-92 as was intended. There was a rise of 41,7 in furlough allowances of officers of the Indian Service owing to monthly payments of these allowances instead of quarterly as before; a reduction in the price of coal and in the Suez Canal dues resulted in a saving of 7,3 under Indian Troop Service, and a smaller number of passages had to be provided for officers otherwise than in troopships, which led to a saving of 1,9 on the Estimate. There was also a saving of 230,2 in Ordnance Stores, but this was partly counterbalanced by an increase of 64,0 in clothing, 10,2 in Commissariat stores, and 17,1 in Medical stores. Under Non-effective charges there was an increase of 11,2 in the payments to the War Office for retired pay of British forces serving in India. A large credit was allowed to India for the cessation of the half pay of purchase officers entering the Militia, India being charged only with a portion of the value of their commissions on retirement, but in the settlement a considerable sum was paid during the year on account of officers retired in former years. There was a saving of 1,4 in the non-effective pay of Colonels of the Royal Artillery, owing to the allowance of one officer having been in abeyance during his tenure of the office of Commander-in-Chief in India. The charges for pay and pensions of non-effective and retired officers of the Indian Service exceeded the Estimate by 181,4, due to the disbursement of such allowances monthly instead of quarterly as before.

Upper Burma Charges.

370. The details of the extra charges for Upper Burma during the year, which amounted to 502,6 against 529,2 in 1891-92, are given below. The Upper Burma charges include 70,7 on account of cold weather field operations and 108,8 on account of Chin-Lushai:—

GRANTS	UPPER BURMA Accounts.	
	1891-92.	1892-93
Army and Garrison Staff	17,5	16,1
Administrative Staff	5,3	6,4
Regimental Pay, Allowances, and Charges	9,6	8,2
Commissariat Establishments, Supplies and Services	420,7	406,9
Remount and Veterinary Establishments, Supplies, and Services	3,6	1,2
Clothing Establishments, Supplies, and Services	2 1	3
Barrack Establishments, Supplies, and Services	6,2	4,5
Administration of Martial Law . . . . .	...	...
Medical Establishments, Supplies, and Services	22,8	17,5
Ordnance Establishments, Stores, and Camp Equipage	—9	—8,9
Ecclesiastical	4	6
Sea Transport Charges	10,2	8,5
Miscellaneous Services	26,1	36,9
Volunteer Corps	1	1
Rewards for Military Services	5,0	3,5
Military Pensions	5	8
TOTAL	529,2	502,6

Section L.L.—SPECIAL DEFENCE WORKS—EXPENDITURE.

47.—Special Defence Works.

1891-92. Accounts.		Budget.	1892-93. Revised.	Actuals.
604,9	EXPENDITURE	614,5	559,3	458,0

371. The actuals of 1892-93 fell short of those of the previous year by 146,9, which was the result principally of reduced expenditure in England on account of armaments and of a write-back of stock valued at 12,8 to "44—Military Works." The short outlay, as compared with the Budget and Revised Estimates, was chiefly due to the expenditure in England on stores and armaments having been over-estimated, and to reduced payments by the Indian to the Home Government, on account of Aden defence works, owing to the approaching completion of the supply of stores and armaments for them.

372. The distribution of the expenditure is noted below:—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
304,7	India	270,9	279,3	255,7
209,3	England	229,1	175,0	126,3
90,9	Exchange	114,5	105,0	76,0
604,9	TOTAL	614,5	559,3	458,0

Section M.—PROVINCIAL ADJUSTMENT.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
—240,9	Total Deficit	—1,161,7	—363,8	—177,4

DETAILS.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
<i>Provincial.</i>											
Revenue	Accounts . 1891-92	...	818,8	1,664,9	578,9	5,780,2	3,356,4	1,750,0	2,877,0	4,045,1	20,871,3
	Budget .	...	790,8	1,833,6	553,3	4,165,1	3,142,2	1,706,6	2,871,8	3,907,4	18,970,8
	Revised .	...	775,0	2,039,5	565,7	4,228,2	3,260,8	1,702,2	2,945,3	3,973,1	19,489,8
	Accounts . 1892-93	...	777,2	2,030,0	565,7	4,244,6	3,253,0	1,697,9	2,966,8	4,045,7	19,580,9
Expenditure	Accounts . 1891-92	...	801,2	1,614,3	547,8	5,792,1	3,360,8	1,751,7	3,118,8	4,098,3	21,085,0
	Budget .	...	843,5	1,902,0	593,7	4,165,1	3,233,7	1,809,3	3,126,2	4,094,1	19,857,6
	Revised .	...	812,8	1,985,1	573,0	4,238,9	3,258,5	1,795,3	3,121,4	4,024,3	19,809,3
	Accounts . 1892-93	...	799,0	1,963,3	550,4	4,254,4	3,269,7	1,804,0	3,125,9	4,069,6	19,842,3
Surplus or De- ficit.	Accounts . 1891-92	...	+17,6	+50,6	+31,1	-11,9	-4,4	-1,7	-241,8	-53,2	-213,7
	Budget .	...	-52,7	-158,4	-40,4	...	-91,5	-102,7	-254,4	-186,7	-886,8
	Revised .	...	-37,8	+54,4	-7,3	-10,7	+2,3	-93,1	-176,1	-51,2	-319,5
	Accounts . 1892-93	...	-21,8	+66,7	+9,3	-9,8	-16,7	-106,1	-159,1	-23,9	-261,4
Closing Bal- ance.	Accounts . 1891-92	...	205,4	381,2	135,9	235,3	512,4	277,1	419,1	407,0	2,573,4
	Accounts . 1892-93	...	183,6	447,9	145,2	225,5	495,7	171,0	260,0	383,1	2,312,0
<i>Local.</i>											
Revenue	Accounts . 1891-92	13,3	118,2	157,4	96,2	609,8	1,086,6	362,9	1,060,2	511,3	4,015,9
	Budget .	12,2	116,1	148,2	94,9	582,2	1,062,6	361,1	1,059,8	513,5	3,950,6
	Revised .	13,1	116,6	157,5	80,5	660,9	1,075,3	361,2	1,216,0	511,8	4,192,9
	Accounts . 1892-93	13,8	117,2	161,0	71,3	708,2	1,074,6	369,4	1,243,7	507,8	4,267,0
Expenditure	Accounts . 1891-92	13,3	110,6	118,9	84,8	632,4	1,060,4	371,7	1,159,3	491,7	4,043,1
	Budget .	14,2	137,0	155,0	105,7	655,4	1,047,6	379,6	1,212,1	517,9	4,225,5
	Revised .	13,9	119,4	139,6	99,8	680,2	1,051,6	380,1	1,212,7	530,9	4,237,2
	Accounts . 1892-93	13,3	116,8	131,6	95,9	709,6	1,051,2	371,2	1,176,9	516,5	4,183,0
Surplus or De- ficit.	Accounts . 1891-92	...	+7,6	+38,5	+11,4	-22,6	+26,2	-8,8	-99,1	+19,6	-27,2
	Budget .	-2,0	-20,9	-6,8	-11,8	-73,2	+15,0	-18,5	-152,3	-4,4	-274,9
	Revised .	-8	-2,8	+17,9	-19,3	-28,3	+23,7	-18,9	+3,3	-19,1	-44,3
	Accounts . 1892-93	...	+5	+4	+29,4	-24,6	+23,4	-1,8	+66,8	-8,7	+84,0
Closing Bal- ance	Accounts . 1891-92	13,1	85,0	103,4	28,8	166,9	83,1	195,9	549,0	380,3	1,610,5
	Accounts . 1892-93	13,6	85,4	132,8	4,2	165,5	111,5	194,1	615,8	371,6	1,694,5
<i>Total.</i>											
Revenue	Accounts . 1891-92	13,3	937,0	1,822,3	675,1	6,390,0	4,443,0	2,112,9	3,937,2	4,556,4	24,887,2
	Budget .	12,2	906,9	1,981,8	648,2	4,747,3	4,204,8	2,067,7	3,931,6	4,420,9	22,921,4
	Revised .	13,1	891,6	2,107,0	646,2	4,889,1	4,336,1	2,063,4	4,101,3	4,484,9	23,682,7
	Accounts . 1892-93	13,8	894,4	2,191,0	637,0	4,952,8	4,327,6	2,067,3	4,210,5	4,553,5	23,847,9
Expenditure	Accounts . 1891-92	13,3	911,8	1,733,2	632,6	6,424,5	4,421,2	2,123,4	4,278,1	4,590,0	25,128,1
	Budget .	14,2	980,5	2,147,0	700,4	4,820,5	4,281,3	2,188,9	4,338,3	4,612,0	24,083,1
	Revised .	13,9	932,2	2,124,7	672,8	4,928,1	4,310,1	2,175,4	4,334,1	4,555,2	24,046,5
	Accounts . 1892-93	13,3	915,8	2,094,9	652,3	4,964,0	4,320,9	2,175,2	4,302,8	4,586,1	24,025,3
Surplus or De- ficit.	Accounts . 1891-92	...	+25,2	+89,1	+42,5	-34,5	+21,8	-10,5	-340,9	-33,6	-240,9
	Budget .	-2,0	-73,6	-165,2	-52,2	-73,2	-76,5	-121,2	-406,7	-191,1	-1,161,7
	Revised .	-8	-40,6	+72,3	-26,6	-39,0	+26,0	-112,0	-172,8	-70,3	-363,8
	Accounts . 1892-93	...	+5	+96,1	-15,3	-11,2	+6,7	-107,9	-92,3	-32,6	-177,4
Closing Bal- ance.	Accounts . 1891-92	13,1	290,4	484,6	164,7	402,2	600,5	473,0	968,1	787,3	4,183,9
	Accounts . 1892-93	13,6	269,0	580,7	149,4	391,0	607,2	365,1	875,8	754,7	4,006,5

373. The figures shown under this head represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The differences between the Estimates and Accounts under the various Revenue and Expenditure heads have been explained in detail in the foregoing pages, and the share of these pertaining to the Provincial and Local sections of the accounts for the several groups is given below separately for each province. The total Provincial and Local shares of the Revenues were, on the whole, better than the Budget by 610,1 and 316,4, respectively, and the expenditure less by 15,3 and 42,5, consequently the Provincial and Local balances were better than expected by 610,1 + 15,3 or 625,4 and 316,4 + 42,5 or 358,9, respectively.

Section M.—PROVINCIAL ADJUSTMENT—continued.

The Budget anticipated that there would be deficits in the Provincial and Local Accounts to the extent of 886,8 and 274,9 respectively, and as there were improvements of 625,4 and 358,9 over the Budget as just shown, the Provincial balance was diminished during the year by (886,8—625,4) 261,4 and the Local balance was increased by (358,9—274,9) 84,0, so the Provincial and Local balances being taken together the actual decrease in the balances in the course of the year amounted to 261,4—84,0 or 177,4 as shown above. The improvement in this year is distributed over all the Provinces, Madras showing the highest increase of 314,4. Next in order come Burma and Bombay, where the increases were 261,3 and 158,5, respectively. The better result was due to improvement in the receipts under principal heads of Revenue, specially under Land Revenue, in consequence of arrear collections in Madras and revision of settlement in some districts of Burma and Bombay, and less expenditure under Public Works Department. The improvements, in the other provinces, were small and do not call for special notice.

Central Provinces.

REVENUE.				EXPENDITURE.			
1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.	1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.
PROVINCIAL—							
737,9	707,3	705,0	703,9	Revenue	166,5	180,7	174,0
3,8	3,8	4,0	4,2	Interest	2,8	3,7	3,5
9	5	9	8	Post Office, Telegraph, and			
				Mint	6,1	5,9	6,2
60,3	65,8	50,2	52,3	Civil Departments	375,0	420,2	394,0
9,3	8,0	9,4	10,1	Miscellaneous	44,8	44,7	48,8
6,6	5,4	5,5	5,9	Buildings and Roads	199,2	180,1	177,7
...	...	...	...	Transfers to Local	6,8	8,2	8,6
818,8	790,8	775,0	777,2	TOTAL	801,2	843,5	812,8
							799,0
LOCAL—							
78,7	78,2	78,2	77,2	Revenue	41,3	47,2	45,3
19,4	17,5	18,6	19,9	Civil Department	34,7	43,4	39,0
5,0	4,6	3,2	3,6	Miscellaneous	1,1	1,6	1,0
...	...	...	...	Famine Relief and Insurance . . . . .	...	...	1
8,3	7,6	8,0	7,9	Buildings and Roads	33,5	44,8	34,0
6,8	8,2	8,6	8,6	Transfers from Provincial . . . . .	...	...	...
118,2	116,1	116,6	117,2	TOTAL	110,6	137,0	119,4
937,0	906,9	891,6	894,4	GRAND TOTAL	911,8	980,5	932,2
							915,8
Surplus + Deficit —							
					+ 25,2	—73,6	—40,6
							—21,4

Burma.

REVENUE.				EXPENDITURE.			
1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.	1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.
PROVINCIAL—							
1,145,3	1,122,8	1,224,3	1,229,9	Revenue	220,5	328,7	333,2
2,0	2,0	2,0	1,8	Interest	1,3	1,4	1,2
...	...	...	...	Post Office, Telegraph and			
				Mint	4,9	4,9	4,6
94,3	92,0	96,4	98,0	Civil Departments	607,8	655,0	638,4
6,4	5,2	7,2	7,3	Miscellaneous	67,9	72,7	77,5
406,0	600,0	695,0	678,7	Railways	343,5	550,0	550,5
3,7	5,0	5,0	5,3	Irrigation	94,0	85,0	74,1
7,2	6,6	9,6	9,0	Buildings and Roads	271,9	294,2	309,7
...	...	...	...	Transfers to Local	2,5	1	—4,1
1,664,9	1,833,6	2,039,5	2,030,0	TOTAL	1,614,3	1,992,0	1,985,1
							1,963,3
LOCAL—							
101,2	94,7	101,6	103,7	Revenue	6,3	5,1	5,9
...	...	...	...	Interest . . . . .	...	...	1
...	...	...	...	Post Office, Telegraph and			
				Mint	8,3	8,5	8,5
7,0	6,6	8,2	8,3	Civil Departments	40,0	47,6	34,9
30,4	30,4	32,2	33,2	Miscellaneous	9,3	9,5	9,3
4,2	4,3	6,2	5,6	Irrigation	4,8	4,6	6,5
12,1	12,1	13,4	14,3	Buildings and Roads	50,2	79,7	74,4
2,5	1	—4,1	—4,1	Transfers from Provincial . . . . .	...	...	...
157,4	148,2	157,5	161,0	TOTAL	118,9	155,0	139,6
1,822,3	1,981,8	2,197,0	2,191,0	GRAND TOTAL	1,733,2	2,147,0	2,124,7
							2,094,9
Surplus + Deficit —							
					+ 89,1	—165,2	+ 72,3
							+ 06,1

Section M.—PROVINCIAL ADJUSTMENT—continued.

Assam.

REVENUE.				EXPENDITURE.			
1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.	1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.
PROVINCIAL.—							
532,2	510,4	520,1	518,7	Revenue	112,9	125,6	114,0
1	1	1	1	Interest	1	1	1
...	...	...	...	Post Office, Telegraph and			
				Mint	1	1	1
27,9	24,2	27,4	26,1	Civil Departments	269,2	264,8	274,7
3,7	5,1	4,7	7,0	Miscellaneous	20,7	21,3	20,6
...	...	...	...	Construction of Railways			
				(charged against Revenue			
				in addition to that under			
				Famine Insurance)	3	5,2	3,6
8,4	8,8	8,7	8,5	Railways	18,0	18,6	17,8
6,6	4,7	4,7	5,3	Buildings and Roads	107,5	139,0	140,6
...	...	...	...	Transfers to Local	19,0	19,0	1,5
578,9	553,3	565,7	565,7	TOTAL	547,8	593,7	573,0
LOCAL.—							
54,8	54,7	55,7	54,9	Revenue	3	3	3
...	...	...	...	Post Office, Telegraph and Mint	3,7	3,9	3,8
11,4	11,0	12,3	11,9	Civil Departments	26,6	29,5	28,3
5	6	6	6	Miscellaneous	2,2	2,4	2,2
10,5	9,6	10,4	10,5	Buildings and Roads	52,0	70,6	65,2
19,0	19,0	1,5	—6,6	Transfers from Provincial	...	...	...
96,2	94,9	80,5	71,3	TOTAL	84,8	106,7	99,8
675,1	648,2	646,2	637,0	GRAND TOTAL	632,6	700,4	672,8
SURPLUS + DEFICIT —							
					+ 42,5	—52,2	—26,6
							—15,3

Section M.—PROVINCIAL ADJUSTMENT—continued.

North-Western Provinces and Oudh.

REVENUE.				EXPENDITURE.			
1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.	1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.
PROVINCIAL—							
2,400,3	2,362,3	2,378,0	2,366,6	Revenue . . .	553,2	561,3	541,2
23,3	32,3	19,2	20,0	Interest . . .	18,9	24,0	23,6
160,7	151,3	152,7	153,1	Civil Departments .	1,255,4	1,244,2	1,280,3
34,2	33,1	34,4	39,2	Miscellaneous . . .	241,0	244,2	249,4
...	...	...	...	Famine Relief and Insurance . . .	2	...	...
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . .	2,3	...	...
58,3	...	...	...	Railways . . .	37,8	4,0	4,2
599,2	487,2	587,3	579,5	Irrigation . . .	550,0	575,5	566,8
80,4	76,0	89,2	94,6	Buildings and Roads .	438,7	341,6	345,0
...	...	...	...	Transfers to Local . .	263,3	238,9	248,0
3,356,4	3,142,2	3,260,8	3,253,0	TOTAL . . .	3,360,8	3,233,7	3,258,5
LOCAL—							
767,2	766,6	770,3	767,8	Revenue . . .	318,3	328,1	320,9
2,1	2,1	2,0	1,9	Interest . . .	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . . .	18,3	18,5	18,4
33,3	34,0	34,7	34,6	Civil Departments . .	456,4	459,8	465,7
14,1	13,8	13,7	13,6	Miscellaneous . . .	3,3	3,6	3,8
6,6	7,2	6,6	7,2	Buildings and Roads .	264,1	237,9	243,0
263,3	238,9	248,0	249,5	Transfers from Provincial . .	...	...	...
1,086,6	1,062,6	1,075,3	1,074,6	TOTAL . . .	1,060,4	1,047,6	1,051,6
4,443,0	4,204,8	4,336,1	4,327,6	GRAND TOTAL . . .	4,421,2	4,281,3	4,310,1
SURPLUS + DEFICIT—				...	+21,8	-76,5	+26,0

Punjab.

REVENUE.				EXPENDITURE.			
1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.	1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.
PROVINCIAL—							
1,497,7	1,466,7	1,470,4	1,467,0	Revenue . . .	284,0	328,3	313,0
24,0	27,2	29,1	27,3	Interest . . .	18,6	20,5	20,8
4	4	4	6	Post Office, Telegraph and Mint . . .	9,9	11,5	11,5
141,4	140,3	133,1	133,5	Civil Departments . .	968,8	1,016,8	1,018,8
29,8	27,8	27,3	26,7	Miscellaneous . . .	142,5	142,5	136,7
11,2	...	...	...	Railways . . .	19,9	...	...
6,8	7,3	6,2	5,4	Irrigation . . .	22,2	20,6	30,8
38,7	36,9	35,7	37,4	Buildings and Roads .	329,2	313,1	307,3
...	...	...	...	Transfers to Local . .	-43,4	-44,0	-44,5
1,750,0	1,706,6	1,702,2	1,697,9	TOTAL . . .	1,751,7	1,809,3	1,795,3
LOCAL—							
345,3	348,0	349,6	353,3	Revenue . . .	122,0	124,0	124,1
1	1	1	1	Interest . . .	...	...	...
4,7	4,1	4,6	4,3	Post Office, Telegraph and Mint . . .	5,1	5,3	5,2
26,5	24,2	24,0	24,7	Civil Departments . .	118,8	127,0	125,0
3,8	4,1	3,3	3,3	Miscellaneous . . .	10,1	7,8	7,0
3,0	1,8	1,8	1,6	Irrigation . . .	6	7	6
22,9	22,8	22,3	25,1	Buildings and Roads .	115,1	114,8	118,2
-43,4	-44,0	-44,5	-43,0	Transfers from Provincial . .	...	...	...
362,9	361,1	361,2	369,4	TOTAL . . .	371,7	379,6	380,1
112,9	2,067,7	2,063,4	2,067,3	GRAND TOTAL . . .	2,123,4	2,188,9	2,175,4
SURPLUS + DEFICIT—				...	-10,5	-121,2	-112,0

The actual
allowed for

Section M.—PROVINCIAL ADJUSTMENT—concluded.

Madras.

Madras.

REVENUE.				EXPENDITURE.				
1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.	1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.	
PROVINCIAL—								
2,637.9	2,640.9	2,693.5	2,708.2	Revenue . . .	718.6	729.9	724.4	730.4
4.4	5.3	10.0	8.5	Interest . . .	6.9	10.3	14.2	14.3
...	...	1	1	Post Office, Telegraph and				
				Mint . . .	9.0	9.5	8.0	7.9
174.9	169.1	185.3	191.8	Civil Departments . . .	1,363.8	1,386.2	1,401.5	1,409.8
27.5	27.5	26.1	28.7	Miscellaneous . . .	222.2	232.3	226.0	224.7
...	...	...	...	Famine Relief . . .	15.7	100.0	30.0	24.4
...	...	...	...	Construction of Railways . . .	42.7	155.0	87.5	91.9
...	...	...	...	Railways . . .	3.6	...	...	...
16.1	15.0	15.5	16.0	Irrigation . . .	399.9	315.0	335.9	333.2
16.2	14.0	14.8	13.5	Buildings and Roads . . .	313.8	293.0	269.5	253.8
...	...	...	...	Transfers to Local . . .	22.6	—105.0	24.4	35.5
<u>2,877.0</u>	<u>2,871.8</u>	<u>2,945.3</u>	<u>2,966.8</u>	TOTAL	<u>3,118.8</u>	<u>3,126.2</u>	<u>3,121.4</u>	<u>3,125.9</u>
LOCAL—								
850.1	982.5	1,005.0	1,020.7	Revenue . . .	417.0	462.7	424.7	420.4
10.2	9.3	10.0	10.0	Interest . . .	6	9	1.0	8
20.5	22.9	22.3	23.4	Civil Department . . .	260.5	283.5	271.4	259.9
57.0	54.7	60.1	59.6	Miscellaneous . . .	27.8	32.8	31.1	30.6
...	...	...	...	Irrigation . . .	2.4	3.1	2.2	1.9
99.8	95.4	94.2	94.5	Buildings and Roads . . .	451.0	429.1	482.3	463.3
22.6	—105.0	24.4	35.5	Transfers from Provincial . . .	...	...	...	...
<u>1,060.2</u>	<u>1,059.8</u>	<u>1,216.0</u>	<u>1,243.7</u>	TOTAL	<u>1,159.3</u>	<u>1,212.1</u>	<u>1,212.7</u>	<u>1,176.9</u>
<u>3,937.2</u>	<u>3,931.6</u>	<u>4,161.3</u>	<u>4,210.5</u>	GRAND TOTAL	<u>4,278.1</u>	<u>4,338.3</u>	<u>4,334.1</u>	<u>4,302.8</u>
SURPLUS + DEFICIT—					—340.9	—406.7	—172.8	—92.3

Bombay.

Bombay.

REVENUE.				EXPENDITURE.			
1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.	1891-92. Accounts.	Budget.	1892-93. Revised.	Accounts.
PROVINCIAL—							
3,758.1	3,608.5	3,662.0	3,728.6	Revenue . . .	1,715.0	1,785.0	1,759.3
23.2	26.3	26.5	25.9	Interest . . .	17.9	19.9	20.5
				Post Office, Telegraph and Mint . . .	11.1	11.1	10.6
151.1	146.6	159.4	164.5	Civil Departments . . .	1,523.7	1,594.9	1,515.5
35.4	36.5	37.8	38.3	Miscellaneous . . .	249.9	246.8	254.7
...	...	...	...	Famine Relief . . .	2	10.0	3
...	...	...	...	Construction of Railways . . .	117.2	23.0	43.3
...	10.7	6.5	6.4	Railways . . .	—1	7.7	5.8
1.7	1.3	2.1	1.7	Irrigation . . .	3.8	10.5	2.0
75.1	77.0	78.8	80.3	Buildings and Roads . . .	398.2	322.5	348.2
...	...	...	...	Transfers to Local . . .	61.4	62.7	64.1
4,045.1	3,907.4	3,973.1	4,045.7	TOTAL . . .	4,098.3	4,094.1	4,024.3
LOCAL—							
320.2	327.5	317.6	318.2	Revenue . . .	32.0	33.2	32.6
8	8	8	8	Interest . . .	1.2	1.1	1.1
66.9	63.9	68.1	68.2	Civil Departments . . .	196.6	209.9	201.6
11.0	8.6	2.6	2.6	Miscellaneous . . .	7.5	8.0	8.1
51.0	50.0	58.6	61.0	Buildings and Roads . . .	254.4	265.7	287.5
61.4	62.7	64.1	57.0	Transfers from Pro- vincial . . .	...	...	...
511.3	513.5	511.8	507.8	TOTAL . . .	491.7	517.9	530.9
4,556.4	4,420.9	4,484.9	4,553.5	GRAND TOTAL . . .	4,590.0	4,612.0	4,555.2
SURPLUS + DEFICIT—					—33.6	—191.1	—70.3

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Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts
3,500,0	EXPENDITURE . . .	4,035,0	3,986,7	3,986,3

374. In 1891-92 the total capital expenditure on Railways and Irrigation Works shown under 48 and 49 capital expenditure in this group was limited to 3,500,0 and the capital expenditure incurred in excess of this sum was charged against the Famine Insurance Grant as capital expenditure on Protective Railways. In 1892-93 a larger programme for capital expenditure was sanctioned, but the amount to be shown under this group was limited to 3,500,0 *plus* the actual expenditure during the year on the Bareilly-Rampur-Moradabad Railway and the Jherria Extension of the East Indian Railway, and the remainder of the total capital expenditure was to be shown partly under the Famine Insurance Grant and partly under "37.—Construction of Railways." The following table shows the comparison of the whole of the capital expenditure with the estimates of the year and the actuals of the previous year :—

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
484,8	34. Construction of Protective Railways	1,011,7	993,9	984,5
...	37. Construction of Railways, Imperial	118,3	158,5	201,2
2,770,3	48. State Railways . . .	3,485,0	3,436,7	3,455,2
729,7	49. Irrigation Works . . .	550,0	550,0	531,1
<u>3,984,8</u>		<u>5,165,0</u>	<u>5,139,1</u>	<u>5,172,0</u>

375. In order to compare the actual expenditure with the sanctioned grant, the figures connected with the Bareilly-Rampur-Moradabad Railway and the Jherria Extension of the East Indian Railway should be excluded, as the grants allotted for them were outside the ordinary grant for capital expenditure and could not be diverted for other purposes. The Budget also included a grant of 300,0 for the Assam-Bengal Railway, but the construction of the line having been made over to a Company during the year, the grant was transferred from this head and applied to meet the expenditure incurred by the Company and charged against its deposit account. A refund of 47,9 was also obtained from the Company on account of the outlay incurred by Government on the line before its transfer to the Company, and this has been adjusted by deduction from the total expenditure. As this amount cannot be considered to have been available for expenditure during the year, it should also be left out of account in the comparison of the actual expenditure with the sanctioned grant. On the other hand the following additional grants were sanctioned during the course of the year, and should be included in the sanctioned grants :—

For the East Coast Railway . . .	150,0
„ East Indian Railway, Azimgunge Ferry . . .	14,3
„ Tirhoot Railway, Rolling Stock . . .	83,0
„ Godra-Rutlam Railway . . .	130,0
	<u>377,3</u>

If allowance be made for all the special items mentioned above the comparison would stand as follows :—

	Budget.	Accounts.
Total as shown above . . .	5,165,0	5,172,0
Deduct for Jherria Extension and Bareilly-Rampur-Moradabad Railway . . .	—535,0	—486,3
Assam-Bengal Railway . . .	—300,0	+47,9
Add for additional grants sanctioned during the year shown above . . .	+377,3	...
	<u>4,707,3</u>	<u>4,733,6</u>

The actual expenditure has thus exceeded the sanctioned grants by 26,3, and this has been allowed for in the Revised grant for 1893-94.

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
<i>Principal Lines under Construction—</i>				
...	East Indian Jherria Extension	160,0	190,0	234,5
204,5	Godra-Rutlam	450,0	580,0	633,4
506,2	Mu Valley	502,1	447,6	447,7
47,9	Bengal-Assam, Northern Section	300,0	—29,9	—33,6
87,4	Barsoe-Kissengunge	20,0	43,2	45,6
31,9	Lucknow-Rai Bareilly-Benares	205,0	154,6	126,8
18,6	Bareilly-Rampur-Moradabad	375,0	296,7	251,8
68,1	Mari-Attock	285,0	204,4	211,1
182,4	Mushkaf-Bolan	200,0	255,9	267,2
111,7	Dharmaveram-Hindupur	150,0	100,0	102,7
1,303,7	East Coast, including Kistna	1,088,1	1,248,9	1,233,6
1,1	Meiktila Branch	6,9	26,9	27,6
...	Palampur-Deesa . . . . .	...	12,0	11,2
* 24,0	Frontier Railway Reserve	33,5	33,0	30,1
2,587,5	Total	3,775,6	3,563,3	3,589,7
<i>Principal Open Lines—</i>				
—75,1	East Indian	140,1	599,4	604,1
—44,3	Rajputana-Malwa	11,0	64,1	51,4
128,3	Eastern Bengal	180,7	133,7	89,5
2,1	Oudh and Rohilkund	58,5	—24,3	—19,7
265,7	North-Western	433,1	425,0	445,2
...	Guntakul-Dharmaveram . . . . .	...	358,8	357,8
—174,5	South Indian	227,0	—164,2	—202,6
351,4	Villupuram-Guntakul }			
453,6	Total	1,050,4	1,392,5	1,325,7
214,0	Other Railways and Stores	—211,0	—366,7	—274,5
3,255,1	GRAND TOTAL	4,615,0	4,589,1	4,640,9
Distributed as below :—				
484,8	34. Construction of Protective Railways	1,011,7	993,9	984,5
...	37. Construction of Railways charged to Re- venue, Imperial	118,3	158,5	201,2
2,770,3	48. State Railways	3,485,0	3,436,7	3,455,2
3,255,1	Total	4,615,0	4,589,1	4,640,9
2,015,5	India	2,542,0	2,880,3	2,983,7
864,3	England	1,382,0	1,068,0	1,034,7
375,3	Exchange	691,0	640,8	622,5
3,255,1	Total	4,615,0	4,589,1	4,640,9

376. As regards the *Lines under Construction* the Jherria Extension was commenced during the year and greater progress was made than expected owing to the utilisation of second-hand material instead of waiting for new material which must have been indented for from England. The grant for the Godra-Rutlam also was exceeded owing to a larger supply of materials from England. The lapse on the grant for the Mu Valley Railway was due to the stoppage of work on one division for a part of the year under the orders of the Government of India. The construction of the Assam-Bengal Railway was made over to a Company during the year and the past outlay incurred by Government on the line was transferred to the Company's account by credit under this head. The Barsoe-Kissengunge Extension of the Eastern Bengal Railway was completed during 1892-93 and the actual expenditure exceeded the grant owing to larger outlay on water-ways and the raising of embankments rendered necessary by floods. The Lucknow-Rai Bareilly-Benares and the Bareilly-Rampur-Moradabad Railways were commenced towards the end of the year 1891-92, and the full amounts allotted for them in 1892-93 could not be utilised owing to a delay in the receipt of stores from England. The progress of the Mari-Attock line was considerably retarded by the prevalence of cholera and other sickness in the

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*48.—State Railways—*continued.*

neighbourhood, but the Mushkaf-Bolan line was pushed on more rapidly than was at first allowed for. The grant for the East Coast Railway was increased during the course of the year and work was pushed on to a greater extent than was contemplated in the Budget programme. The Palanpur-Deesa line was commenced during the year, though no provision had been made for it in the Budget. As regards the Meiktila Branch, provision was made in the Budget for it only as a famine relief work, but funds were subsequently allotted to complete the work.

377. As regards the *Open Lines*, the large expenditure against the East Indian Railway is due to the transfer of the outlay on the Patna-Gya Railway on its amalgamation with the undertaking, and to the cost of re-sleeping that line having been debited to Capital under the orders of the Government of India. On the Rajputana-Malwa line the expenditure against final heads of account was less than the Budget Estimate, owing to debits for land required at Delhi not having been raised by the Civil Department, to the late receipt of sanction to an estimate for fencing, to sale of press machinery, to credits for materials returned into store, and to the sale of an engine; but, on the other hand, the store balance was not reduced as anticipated, owing to an adjustment on account of rails received from the Bengal-Nagpur Railway, to large purchases of coal and timber late in the year, and to less issue of stores to Revenue and Capital works. There was a large lapse on the grant for the Eastern Bengal Railway in consequence of the late arrival from England of materials for the construction of goods wagons. On the Oudh and Rohilkhand Railway certain works were postponed, and the supplies of materials from England were smaller and at the same time credits were obtained for issue of stores to the Bareilly-Rampur-Moradabad and Lucknow Rai Bareilly-Benares Railways. The expenditure on the North-Western Railway includes heavy outlay on gradient improvements. The expenditure against the Guntakal-Dharmavaram line represents the past outlay on this section of the Guntakal-Hindupur line, which was included with the South Indian Railway, but is now recorded separately in consequence of the working of the line having been taken over from the South Indian Railway by the Southern Marhatta Railway Company. This accounts for the credit under the South Indian and Villupuram-Guntakal Railways. The credit under Other Railways is on account of the transfer of the outlay on the Patna-Gya line to the East Indian Railway mentioned above.

49.—Irrigation Works.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
38,9	Orissa Canals	40,0	39,7	36,3
20,4	Sone Canals	20,0	13,5	5,6
16,9	Ganges Canal	28,5	13,5	11,0
21,7	Lower Ganges Canal	25,4	17,1	20,8
2,5	Agra Canal	5,5	2,2	2,4
6,5	Eastern Jumna Canal	10,6	4,4	2,9
4,7	Western Jumna Canal	20,0	11,9	11,7
2,1	Bari Doab Canal	30,0	26,2	25,2
33,5	Sirhind Canal	20,0	16,9	15,6
350,6	Chenab Canal	120,0	153,0	152,6
56,8	Sirsa Branch Canal	60,0	62,0	61,2
42,9	Kistna Delta	42,3	32,2	30,7
110,2	Periyar Project	84,1	131,1	131,4
8,5	Eastern Nara Works	17,9	17,8	18,0
13,5	Other Projects	15,7	8,5	5,7
...	Reserve	10,0	...	...
729,7	TOTAL OUTLAY	550,0	550,0	531,1
Distributed as below—				
716,9	India	544,5	536,9	521,8
8,9	England	3,7	8,2	5,8
3,9	Exchange	1,8	4,9	3,5

378. The decrease in the expenditure during 1892-93, as compared with that of 1891-92, was principally due to the vigorous prosecution of works in connection with the Chenab Canal in the earlier year. In the Budget and Revised Estimates the requirements of the canals in Bengal and the North-Western Provinces and Oudh were over-estimated.

50.—Capital Charge involved in Redemption of Liabilities.

1891-92. Accounts.		Budget.	1892-93. Revised.	Accounts.
...	

379. There were no transactions under this head either in 1891-92 or in 1892-93.

Section O.—PERMANENT DEBT.

										Budget.	1892-93. Revised.	Accounts.
INDIA—												
Incurring	.	.	.	.	.	.	.	.	.	250,0	250,0	250,0
Discharged	.	.	.	.	.	.	.	.	.	2,0	5,0	4,8
NET INDIA										+ 248,0	+ 245,0	+ 245,2
ENGLAND—												
Incurred—												
India 3 per cent. Stock	.	.	.	.	.	.	.	.	.	1,800,0	1,300,0	1,300,0
India 3½ per cent. Debentures	.	.	.	.	.	.	.	.	.	...	..	...
TOTAL INCURRED										1,800,0	1,300,0	1,300,0
Discharged—												
India 5 per cent. Stock	.	.	.	.	.	.	.	.	.	...	4	4
India 4 per cent. Stock	.	.	.	.	.	.	.	.	.	...	5	9
India 3½ per cent. Debentures	.	.	.	.	.	.	.	.	.	...	...	...
Oudh and Rohilkhand Railway Debentures	.	.	.	.	.	.	.	.	.	1,770,3	1,770,3	1,770,3
South Indian Railway Debentures	.	.	.	.	.	.	.	.	.	150,0	150,0	150,0
TOTAL DISCHARGED										1,920,3	1,921,2	1,921,6
NET ENGLAND										—120,3	—621,2	—621,6
NET BOTH										+ 127,7	—376,2	—376,4

380. Detailed explanation of the various entries under this head has already been given on page 35 when the Interest charges were being considered.

Section P.—UNFUNDED DEBT.

	Budget.	1892-93. Revised.	Accounts.
Special Loans	—1	—2	—1
Treasury Notes and Service Funds, India	+44,4	+43,7	+41,7
Savings Bank Deposits	+824,7	+1,012,6	+922,3
TOTAL	+869,0	+1,056,1	+963,9

381. The first two heads do not call for any special remarks. The details of *Savings Bank Deposits* are as follows:—

	Budget.	Revised.	Accounts.
Presidency Savings Banks	+41,5	+47,0	+46,2
Post Office Savings Banks	+664,0	+855,0	+759,5
State Railway Provident Institutions	+59,8	+44,5	+42,0
Civil Engineer's Provident Fund	+31,9	+27,2	+34,5
Regimental Savings Banks	—4,0	+3,5	+6,1
Special accounts	+31,5	+35,4	+34,0
TOTAL	+824,7	+1,012,6	+922,3

382. In the Budget Estimate it was not considered desirable to take the net deposits of the *Post Office Savings Banks* higher than 400,0, excluding the credit on account of interest. The actual net deposits however amounted to 490,2. The *State Railway* and *Civil Engineer's Provident Funds* do not call for any special remarks. The fluctuations under *Regimental Savings Banks* are dependent to a great extent on the transfers of British Regiments between India and England, and are not therefore susceptible of an accurate forecast. The net credit under *Special Accounts* was chiefly on account of the General Family Pension and the Hindu Family Annuity Funds, which did not invest their balances owing to the high price of Government Securities during the year. There was also a total receipt of 13,2 on account of the Post Office Life Insurance and Guarantee Funds. The other accounts do not call for any special remarks.

Section Q.—DEPOSITS AND ADVANCES.

	Budget.			1892-93. Revised.			Accounts.		
	Cr.	Dr.	Net.	Cr.	Dr.	Net.	Cr.	Dr.	Net.
INDIA—									
Provincial Balances (net)	...	...	—1,161,7	...	...	—363,8	...	...	— 177,4
Appropriation for reduction of Debt	...	...	...	...	...	...	...	...	...
Excluded Local Funds	680,1	690,2	— 10,1	759,5	753,7	+ 5,3	728,5	728,2	+ 3
Political and Railway Funds	319,8	305,1	+ 14,7	323,4	328,9	— 5,5	332,7	331,6	+ 1,1
Deposits of Sinking Funds	9,0	...	+ 9,0	4,5	...	+ 4,5	45	...	+ 4,5
Departmental and Judicial Deposits	14,608,2	14,610,4	— 2,2	15,907,8	15,732,1	+ 175,7	16,153,4	15,890,7	+ 262,7
Advances	8,961,3	8,941,4	+ 19,9	14,646,2	14,869,4	— 223,2	14,905,2	15,141,8	— 236,6
Suspense Accounts	42,0	41,4	+ 6	19,5	51,8	— 32,3	75,6	204,8	— 129,2
Exchange on Remittance Accounts	...	...	+ 459,2	...	...	+ 915,0	...	...	+ 1,160,4
Miscellaneous	61,0	191,7	— 133,7	55,0	76,8	— 21,8	123,8	259,7	— 135,9
ENGLAND	6,2	1,6	+ 4,6	4,5	4,8	— 3	4,5	5,1	— 6
TOTAL	...	...	— 799,7	...	...	+ 454,1			+ 749,3

383. The net debit under *Provincial Balances* has been explained in paragraph 373. The transactions of the *Excluded Local Funds* differed only slightly from the estimates. The *Political and Railway Funds* comprise the Bahu Begum's Fund and the several Guaranteed Railway Funds. The balance of the Bahu Begum's Fund was exhausted during the year, and the pensions payable from the Fund have since then being treated as expenditure. Under Railway Funds the net credit was over-estimated in the Budget.

384. The character and magnitude of the transactions recorded as *Judicial and Departmental Deposits* render them unsusceptible of an accurate forecast. The large net credit was due chiefly to a receipt from the Gwalior Durbar on account of stores for the Goona Bina Railway, to the Bengal North-Western Railway Company's share of the net earnings of their Railway, which was not actually paid during the year, having been debited as expenditure by credit to this head, and also to an increase in the Revenue and Civil Courts Deposits in the North-Western Provinces and Oudh and Madras, and in the personal deposits in Bombay.

385. The net figures entered against the head *Advances* may be divided as follows:—

	Budget.	Revised.	Account.
Coinage Accounts	+ 10,0	— 182,2	— 255,9
Other Advances	+ 9,9	— 41,0	+ 19,3
	+ 19,9	— 223,2	— 236,6

The net debit under *Coinage Accounts* resulted chiefly from the new coin manufactured in the Mints having been less than the Mint certificates paid during the year, and from an increase in the small coin depôt balances at Calcutta and Bombay. The net credit under *Other Advances* is the final outcome of a number of transactions which do not require special notice here.

386. Under *Suspense Accounts* the debit of 129,2 is chiefly on account of an increase in the balance in the hands of the officers of the Behar Opium Agency, Postal Department, and Railway Officers of the Public Works Department, counterbalanced by a credit of 20,0 on the realization of a Bill of Exchange outstanding at the end of the previous year.

387. The gross receipts and payments working up to the net figures under *Exchange on Remittance Accounts* are as follows:—

Budget, 1892-93.				Accounts, 1892-93.		
Sterling Amount.	Exchange. Cr.	Dr.		Sterling Amount.	Exchange. Cr.	Dr.
+ 879,7	439,8	...	Permanent Debt—			
—1,000,0	...	500,0	Money raised for advances to Railway Companies	+ 347,5	209,0	...
+ 4,6	2,3	...	Other Loans	— 969,1	...	583,0
— 50,6	...	25,3	Deposits and Advances	— 6	...	3
			Net payments to Guaranteed and Subsidized Railways, including remittances to India	+ 696,7	419,2	...
			Cash Balance—			
+ 1,084,9	542,4	...	Increase (—) Decrease (+)	+ 1,854,2	1,115,5	...
...	984,5	525,3	TOTAL	...	1,743,7	583,3
...	459,2	...	NET	...	1,160,4	...

Section Q.—DEPOSITS AND ADVANCES—*continued.*

388. The following is a statement of the adjustments in the accounts by which the above result was obtained :—

1892-93. Budget.			1892-93. Accounts.	
Sterling.	Exchange.		Sterling.	Exchange.
17,000,0	8,500,0	Bills drawn by the Secretary of State	16,532,2	9,946,2
408,5	204,3	Net remittances of Railway Capital to India	—38,6	—23,3
—1,191,8	—595,9	Miscellaneous remittances	—1,267,5	—762,6
		<i>Deduct—</i>		
17,135,3	8,567,6	Net expenditure in England	17,154,8	10,320,7
918,6	459,2	Difference, being Exchange brought to account in excess of that involved in the Remittances from India during the year	1,928,7	1,160,4

389. The debit under *Miscellaneous* was chiefly on account of the Exchange on the decrease in the balance of the Secretary of State's bills which remained unpaid at the end of the year.

Sections R and RR.—IMPERIAL AND PROVINCIAL
LOANS AND ADVANCES.

		1892-93.		1892-93.	
		Budget.		Accounts.	
INDIA	{ Imperial Loans and Advances	98,2	—277,0	151,9	—508,2
	{ Provincial Loans and Advances	230,2	—662,9	293,5	—786,8

The following are the details of the Imperial Section of the Accounts :—

1892-93.		1892-93.	
BUDGET.		ACCOUNTS.	
Amount advanced.	Amount repaid.	Amount advanced	Amount repaid.
40,0	5,0	Loans to Native States	36,7
123,3	70,4	„ Presidency Corporations and Port Trusts	14,4
16,0	9	„ Mofussil Municipalities	73,0
...	1,0	„ District and other Local Committees	25,5
80,0	1,09	„ Landholders and Notabilities	15,8
17,7	10,0	Advances to Cultivators	8,1
			1,3
			5
			46,6
			46,9
277,0	98,2	TOTAL AS ABOVE	508,2
			151,9

391. The payment under *Loans to Native States* represents a portion of the loan granted to the Cooch Behar State for the Cooch Behar Railway. Of the amount repaid 9,4 (for which provision was not made in the Budget) is also on account of the same, and the remaining 5,0 is on account of the balance of loan due from the Cambay State. Under *Loans to Presidency Corporations and Port Trusts* the Budget provided for an advance of 55,6 only to the Calcutta Port Trust on account of the Kidderpore dock, but 291,7 was actually required during the year. On the other hand, the Madras Harbour Board took only 15,0 out of the loan of 57,7 provided in the Budget. The advance of 10,0 for the Bombay Port Trust provided in the Budget was duly made. The repayments corresponded with the Budget, except that in Bombay there was an extra repayment by the Port Trust from the unexpended balance of the revenue surplus of 1891-92, which was utilised in equal portions for repaying interest-bearing and non-interest-bearing loans. Under *Mofussil Municipalities* the Ajmere Municipality took a net advance of 7,8 (21,3—13,5) against an estimate of 15,3 (16,0-7). There were also advances of 4,3— and repayments of 2,2 to and by Municipalities in Upper Burma for which provision was made in the Budget under the Provincial Loans and Advances Account. The excess advance under *District Committees, etc.*, was due to a loan of 7,5 to the Cantonment Committee, Secunderabad, for Water Works, which was sanctioned after the Budget was framed. Under *Loans to Notabilities* it was estimated that the Bishop of Rangoon would receive an advance of 7,5 for the Rangoon Cathedral and repay 10,2, but he took an advance of 2,0 only and repaid nothing. Under *Advances to Cultivators* the accounts include the advances and repayments in Upper Burma, which were provided for in the Budget under Provincial Loans and Advances ; these advances were smaller and repayments larger than anticipated, the scarcity in that Province having ceased.

392. The following are the particulars of the Provincial and Local Loans Account :—

1892-93.		1892-93.	
BUDGET.		ACCOUNTS.	
Amount advanced.	Amount repaid.	Amount advanced.	Amount repaid.
322,6	21,9	Loans to Mofussil Municipalities	240,5
...	4,9	„ Port Funds	33,8
...	5,8	„ District Committees	7,3
9,8	28,3	„ Landholders, etc.	21,0
298,2	140,4	Advances to Cultivators	5,5
32,3	28,9	„ under Special Laws	20,8
			496,3
			204,5
			16,2
			21,5
662,9	230,2	TOTAL AS ABOVE	786,8
			293,5

Sections R and RR.—IMPERIAL AND PROVINCIAL LOANS AND ADVANCES—continued.

393. The estimates of the *Loans to Municipalities* were generally framed too high. The principal advances made during the year, most of which were for water-works, are—

Raipur Municipality	.	.	.	.	.	.	.	.	.	.	.	10,0
Agra	"	.	.	.	.	.	.	.	.	.	.	10,6
Benares	"	.	.	.	.	.	.	.	.	.	.	50,0
Cawnpore	"	.	.	.	.	.	.	.	.	.	.	30,0
Lucknow	"	.	.	.	.	.	.	.	.	.	.	20,0
Simla	"	.	.	.	.	.	.	.	.	.	.	30,0
Delhi	"	.	.	.	.	.	.	.	.	.	.	11,2
Tanjore	"	.	.	.	.	.	.	.	.	.	.	16,4
Dhulia	"	.	.	.	.	.	.	.	.	.	.	15,0
												193,2

The principal difference in the repayments under this head was due to the balance (9,4) of the Naini Tal Protective Works Loan having been written off by debit to Public Works Expenditure.

394. The 7,3 entered against *Port Funds* is on account of a loan to the Chittagong Port Fund.

395 The 21,0 entered against *District Committees* was granted to the District Boards of Darbhanga (18,0) and Dinajpur (3,0) in Bengal. The Budget Estimate under *Advances to Cultivators* was considerably exceeded in Madras and Bombay owing to scarcity, an extra grant of 30,0 having been sanctioned for the latter Province by the Government of India. The *Advances under Special Laws* represent chiefly the Drainage and Embankment advances in Bengal which were over-estimated in the Budget. The recoveries were also chiefly on account of these advances, of advances under the Jhansi-Encumbered Estates' Acts and the Oudh Talukdars' Relief Act, advances by Talookdari, Settlement Officers and to Kaira Thakoors in Bombay.

Section S.—CAPITAL OF RAILWAY COMPANIES.

	INDIA, 1892-93.			ENGLAND, 1892-93.			TOTAL, 1892-93.		
	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.
<i>Guaranteed Companies.</i>									
B., B. and C. I.	+100,8	+144,4	+136,6	—120,0	—121,2	—120,9	—19,2	+23,2	+15,7
G. I. P.	+247,0	+307,1	+278,5	—385,0	—87,5	—82,1	—138,0	+219,6	+196,4
M.	—13,7	+48,1	+40,8	—2,0	+33,2	+36,5	—15,7	+81,3	+77,3
	<u>+334,1</u>	<u>+499,6</u>	<u>+455,9</u>	<u>—507,0</u>	<u>—175,5</u>	<u>—166,5</u>	<u>—172,9</u>	<u>+324,1</u>	<u>+289,4</u>
<i>Subsidised Companies.</i>									
Nilgiri . . . . .	...	...	—4,4	...	...	...	...	...	—4,4
S. M. and Mysore	—81,4	+9,7	+26,5	—53,3	—33,0	—30,8	—134,7	—23,3	—4,3
Indian Midland	—90,8	—41,0	—24,8	—64,7	—53,9	—52,6	—155,5	—94,9	—77,4
Assam-Bengal	—333,3	—206,3	—195,5	+1,200,0	+985,2	+1,028,8	+866,7	+778,9	+833,3
Bengal Central	—7,1	—7,8	—6,5	—2,1	—2,0	—2,0	—9,2	—9,8	—8,5
Bengal-Nagpur	—216,5	—210,4	—204,6	—207,5	—118,0	—113,6	—424,0	—328,4	—318,2
Rohilkhand-Kumaon	—13,5	—14,4	—12,4	—7,5	—5,7	—5,2	—21,0	—20,1	—17,6
	<u>—742,6</u>	<u>—470,2</u>	<u>—421,7</u>	<u>+864,9</u>	<u>+772,6</u>	<u>+824,6</u>	<u>+122,3</u>	<u>+302,4</u>	<u>+402,9</u>
TOTAL	<u>—408,5</u>	<u>+29,4</u>	<u>+34,2</u>	<u>+357,9</u>	<u>+597,1</u>	<u>+658,1</u>	<u>—50,6</u>	<u>+626,5</u>	<u>+692,3</u>

396. As explained in former reports, these are all net sums. The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used on revenue account. The English figures represent the difference between the capital deposited by the companies with the Secretary of State, and the withdrawals for expenditure on stores, establishment charges, etc. These figures are necessarily liable to great fluctuations.

397. The improvement in the transactions of the Guaranteed Companies in India was due to the withdrawals having been over-estimated in all cases, and the credits to capital on account of stores transferred to revenue under-estimated in some cases. As regards the Subsidised Railways, the requirements of the Assam-Bengal, Southern Mahratta, and Indian Midland Railways were considerably over-estimated.

398. In England a portion of the share capital of the Assam-Bengal Railway Company provided for in 1892-93 was paid in March 1892 and another portion in 1893-94. On the other hand, 209,6 was received from the Great Indian Peninsula Railway Company on account of fresh capital for which no provision was made in the Budget. The requirements of most of the Railways for stores, etc., were also over-estimated.

Section T.—REMITTANCES.

	Budget.	1892-93. Revised.	Accounts.
Money Order (net) . . . . .	...	...	+ 18,8
Other Local Remittances (net) . . . . .	...	— 1,5	+ 117,0
Other Departmental Accounts (net) . . . . .	...	...	+ 10,5
Accounts between Civil and other Departments (net)—			
Post Office . . . . .	...	...	...
Guaranteed Railways . . . . .	...	...	...
Telegraph . . . . .	...	...	— 2
Marine . . . . .	...	...	...
Military . . . . .	...	...	...
Public Works . . . . .	...	+ 710,0	+ 15,1
Remittance Account between England and India (net)	— 16,1	— 59,0	— 32,3
TOTAL	— 16,1	+ 649,5	+ 128,9

399. The figures entered in this group are the net result of very large transactions, but there is nothing special to record in respect of them, except that the net credit of 117,0 under other Local Remittances is chiefly on account of a supply bill for 100,0 issued in March 1893 from Delhi to the Political Agent, Ulwar, who required it for making a remittance to me for investment in Government Securities. The bill was sent to me in April and cashed in that month. The money order transactions continued to show a rapid growth as will be seen from the following figures:—

	Issued.	Paid.
1887-88	11,665,7	11,660,7
1888-89	12,781,4	12,758,2
1889-90	14,418,5	14,393,1
1890-91	16,484,7	16,485,6
1891-92	17,365,8	17,349,3
1892-93	18,117,7	18,098,9

Section U.—SECRETARY OF STATE'S BILLS.

	Budget.	1892-93. Revised.	Accounts.
Drawings	17,000,0	17,200,0	16,532,2
Payments	17,166,5	17,301,3	16,890,3

400. The following are the amounts of bills and transfers drawn during the year by the Secretary of State :—

	£	Rx.	Rate in Pence.
April 1892	1,934,4	3,057,1	15'19
May "	1,671,4	2,616,2	15'33
June "	1,529,3	2,343,1	15'66
July "	1,535,3	2,424,2	15'19
August "	615,7	1,002,7	14'73
September "	1,036,8	1,699,8	14'64
October "	1,688,0	2,718,7	14'90
November "	972,8	1,566,3	14'91
December "	1,145,4	1,863,7	14'75
January 1893	1,728,1	2,819,1	14'71
February "	1,652,3	2,693,3	14'72
March "	1,022,7	1,674,2	14'66
	16,532,2	26,478,4	14'98

401. The payment account of the year is as follows :—

	£	Rx.
Bills of 1891-92 outstanding on 1st April 1892	845,3	1,297,8
Bills drawn in 1892-93 as entered above	16,532,2	26,478,4
	<u>17,377,5</u>	<u>27,776,2</u>
TOTAL BILLS FOR PAYMENT		
Bills paid in 1892-93	16,890,3	26,977,5
	<u>487,2</u>	<u>798,7</u>
Bills outstanding on 1st April 1893		

Section V.—CASH BALANCE.

	Budget.	1892-93. Revised.	Accounts.
BALANCE ON 1ST APRIL 1892—			
India	16,750,0	17,287,0	17,287,0
England	3,261,1	4,122,6	4,122,6
TOTAL .	20,011,1	21,409,6	21,409,6
BALANCE ON 31ST MARCH 1893—			
India	13,298,8	15,204,2	15,271,8
England	2,176,2	2,602,8	2,268,4
TOTAL .	15,475,0	17,807,0	17,540,2
Increase (+) or decrease (—) of balance on 31st March 1893	—4,536,1	—3,602,6	—3,869,4

402. The above difference is distributed between India and England in the following proportions:—

	Budget.	1892-93. Revised.	Accounts.
India	—3,451,2	—2,082,8	—2,015,2
England	—1,084,9	—1,519,8	—1,854,2
TOTAL .	—4,536,1	—3,602,6	—3,869,4

403. Taking India and England together, the net transactions of the year were better than expected in the Budget by the sum of 666,7. The variations which brought about this result are as follows:—

	Better.	Worse.
Increase in Imperial Deficit . . . . .	...	980,0
Decrease in Provincial Deficit	984,3	...
Increase under Permanent Debt discharged . . . . .	...	504,1
„ under Departmental and Judicial Deposits	264,9	...
Net excess payment under Advances . . . . .	...	261,4
Net debit balance under Suspense . . . . .	...	129,8
Net excess payments under Loans and Advances by Imperial Government . . . . .	...	177,5
Larger receipts by Railway Companies	742,9	...
Increase under Remittances	145,0	...
Decrease in the balance of Secretary of State's Bills remaining unpaid at the end of the year . . . . .	...	198,9
Increase in Exchange charged as Expenditure in excess of that involved in the Remittances from India	701,2	...
Minor variations	80,1	...
	2,918,4	2,251,7
NET BETTER .	666,7	

The 14th March 1894.

STEPHEN JACOB,
Comptroller and Auditor General.

Budget Estimates	1892-93.
Revised Estimates	1892-93.
Accounts	1892-93.

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General Statement of

[Rs. 1 is recorded for every 10 Rupees in respect of]

	For details, vide Abstract.	RECEIPTS.			
		ACCOUNTS, 1891-92	BUDGET ESTIMATE, 1892-93.	REVISED ESTIMATE, 1892-93.	ACCOUNTS, 1892-93.
Revenue—	.	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—					
Land Revenue	A	23,965,774	24,675,500	24,857,600	24,905,328
Opium	"	8,012,380	7,634,600	7,966,500	7,993,180
Salt	"	8,636,182	8,544,700	8,648,600	8,656,104
Stamps	"	4,262,156	4,229,600	4,458,200	4,448,540
Excise	"	5,117,264	5,102,400	5,203,600	5,242,443
Other Heads	"	9,523,293	9,681,600	9,802,500	9,821,780
TOTAL PRINCIPAL HEADS . . . . .	...	59,517,049	59,868,400	60,937,000	61,067,375
Interest	A	879,443	911,000	868,600	869,727
Post Office, Telegraph, and Mint	"	2,575,736	2,618,000	2,755,500	2,736,953
Receipts by Civil Departments	"	1,656,157	1,615,800	1,660,800	1,607,876
Miscellaneous	"	897,284	959,900	898,400	876,994
Railways	"	19,938,046	18,832,700	19,064,200	19,077,103
Irrigation	"	2,272,040	2,216,700	2,404,300	2,418,902
Buildings and Roads	"	627,124	606,400	639,100	653,188
Receipts by Military Departments	"	780,404	739,000	793,300	864,320
TOTAL REVENUE . . . . .	...	89,143,283	88,367,900	90,021,200	90,172,438
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	3,038,293	127,700	...	..
Unfunded Debt (net Incurred)	"	899,359	869,000	1,056,100	963,902
Deposits and Advances (net)	"	1,480,280	...	454,100	749,274
Capital of Railway Companies (net receipts) . . . . .	"	...	...	626,500	692,280
Remittances (net)	"	116,140	...	649,500	128,840
Secretary of State's Bills drawn	"	16,093,854	17,000,000	17,200,000	16,532,215
TOTAL RECEIPTS . . . . .	...	110,771,209	106,364,600	110,007,400	109,238,949
Balance on 1st April—India . . . . .	...	17,876,244	16,750,044	17,287,005	17,287,005
England	£	3,835,050	3,261,050	4,122,626	4,122,626
GRAND TOTAL . . . . .	...	132,482,503	126,375,694	131,417,031	130,648,580

Accounts and Estimates.

Transactions in India, including those of "Exchange."

	For details, vide Abstract.	DISBURSEMENTS.			
		ACCOUNTS, 1891-92.	BUDGET ESTIMATE, 1892-93.	REVISED ESTIMATE, 1892-93.	ACCOUNTS, 1892-93.
		Rx.	Rx.	Rx.	Rx.
Expenditure—					
Direct Demands on the Revenues	B	9,547,162	10,286,600	9,463,600	9,461,694
Interest	"	4,315,176	3,977,100	4,343,200	4,374,263
Post Office, Telegraph, and Mint	"	2,429,188	2,547,900	2,528,400	2,505,625
Salaries and Expenses of Civil Departments	"	13,853,842	14,132,500	14,344,100	14,259,912
Miscellaneous Civil Charges	"	5,046,622	5,170,900	5,559,100	5,537,840
Famine Relief and Insurance	"	1,268,319	1,206,700	1,133,700	1,116,103
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	163,233	301,500	292,900	339,487
Railway Revenue Account	"	20,253,910	20,407,200	20,775,000	20,924,155
Irrigation	"	2,945,019	2,919,500	2,982,300	2,940,479
Buildings and Roads	"	6,208,752	5,920,100	5,927,400	5,846,480
Army Services	"	22,280,601	21,898,500	23,557,900	23,419,111
Special Defence Works	"	604,848	614,500	559,300	458,060
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .	...	88,916,672	89,383,000	91,466,900	91,183,209
<i>Add—</i> Provincial Surplus: that is, portion of Allotment to Provincial Governments not spent by them in the year	End of B	202,596	15,000	101,600	196,485
<i>Deduct—</i> Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	443,520	1,176,700	465,400	373,844
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .	...	88,675,748	88,221,300	91,103,100	91,005,850
Expenditure not charged to Revenue—					
Capital outlay on Railways and Irrigation Works	End of B	3,500,000	4,035,000	3,986,700	3,986,290
Debt, Deposits, and Advances—					
Permanent Debt (net Discharged)	C	...	...	376,200	376,405
Deposits and Advances (net)	"	...	799,700	...	...
Loans and Advances by Imperial Government (net Payments)	"	488,787	178,800	340,500	356,268
Loans and Advances by Provincial Governments (net Payments)	"	465,405	432,700	502,200	493,340
Capital of Railway Companies (net Payments)	"	1,146,392	50,600	...	...
Remittances (net)	"	...	16,100	...	...
Secretary of State's Bills paid	"	16,796,540	17,166,500	17,301,300	16,890,283
TOTAL DISBURSEMENTS . . . . .	...	111,072,872	110,900,700	113,610,000	113,168,436
Balance on 31st March—India . . . . .	...	17,287,005	13,298,844	15,204,205	15,271,756
England	£	4,122,626	2,176,150	2,602,826	2,268,288
GRAND TOTAL . . . . .	...	132,482,503	126,375,694	131,417,031	130,648,480

Abstract A.—Details

(Rx. 1 is recorded for every 10 Rupees in respect of

The figures in thick type are those

HEADS OF REVENUE.		BUDGET ESTIMATE, 1892-93.						Number of Items.
		INDIA.			England.	Exchange.*	Total.	
		Imperial.	Provincial.	Local.				
		Rx.	Rx.	Rx.	£	Rx.	Rx.	
A.—Principal Heads of Revenue—								
I.—Land Revenue		15,752,100	8,803,200	120,200	...	...	24,675,500	1
II.—Opium		7,634,600	...	...	...	...	7,634,600	2
III.—Salt		8,512,500	32,200	...	...	...	8,544,700	3
IV.—Stamps		1,116,300	3,113,300	...	...	...	4,229,600	4
V.—Excise		3,862,000	1,239,800	600	...	...	5,102,400	5
VI.—Provincial Rates		600	694,700	2,927,800	...	...	3,623,100	6
VII.—Customs		1,676,000	15,800	...	...	...	1,691,800	7
VIII.—Assessed Taxes		943,800	701,400	...	...	...	1,645,200	8
IX.—Forest		909,200	658,000	...	...	...	1,567,200	9
X.—Registration		107,400	194,800	...	...	...	302,200	10
XI.—Tributes from Native States		762,100	...	...	...	...	762,100	11
TOTAL		41,366,600	15,453,200	3,048,600	...	...	59,868,400	12
B.—XII.—Interest—		743,100	113,200	17,200	25,000	12,500	911,000	13
C.—Post Office, Telegraph, and Mint—								
XIII.—Post Office		1,491,700	1,100	5,600	...	...	1,498,400	14
XIV.—Telegraph		884,000	300	...	5,500	2,800	892,600	15
XV.—Mint		227,000	...	...	...	...	227,000	16
TOTAL		2,602,700	1,400	5,600	5,500	2,800	2,618,000	17
D.—Receipts by Civil Departments—								
XVI.—Law and Justice	{ Courts of Law	20,700	342,700	1,100	...	...	364,500	18
	{ Jails	42,600	268,000	...	...	...	310,600	19
XVII.—Police		17,000	239,500	110,000	...	...	366,500	20
XVIII.—Marine		88,600	130,800	100	...	...	219,500	21
XIX.—Education		1,400	129,400	82,700	...	...	213,500	22
XX.—Medical		400	39,000	21,500	2,200	1,100	64,200	23
XXI.—Scientific and Minor Departments		7,700	50,400	18,600	200	100	77,000	24
TOTAL		178,400	1,199,800	234,000	2,400	1,200	1,615,800	25
E.—Miscellaneous—								
XXII.—Receipts in aid of Superannuation, etc.		159,300	46,900	100	98,400	49,200	353,900	26
XXIII.—Stationery and Printing		24,500	49,500	...	...	...	74,000	27
XXIV.—Exchange		178,500	...	...	...	...	178,500	28
XXV.—Miscellaneous		68,400	143,900	137,500	2,500	1,200	353,500	29
TOTAL		430,700	240,300	137,600	100,900	50,400	959,900	30
H.—Railways—								
XXVI.—State Railways (Gross Earnings)		14,604,100	939,500	...	200	100	15,543,900	31
XXVII.—Guaranteed Companies (net Traffic Receipts)		3,260,000	...	...	...	...	3,260,000	32
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)		27,500	...	...	900	400	28,800	33
TOTAL		17,891,600	939,500	...	1,100	500	18,832,700	34
J.—Irrigation—								
XXIX.—Major Works:								
Direct Receipts		705,200	618,000	...	...	...	1,323,200	35
Portion of Land Revenue due to Irrigation		704,400	...	...	...	...	704,400	36
XXXI.—Minor Works and Navigation		42,500	139,200	7,400	...	...	189,100	37
TOTAL		1,452,100	757,200	7,400	...	...	2,216,700	38
K.—Buildings and Roads—								
XXXI.—Military Works		42,100	...	...	...	...	42,100	39
XXXII.—Civil Works		10,500	266,200	246,000	27,700	13,900	554,300	40
TOTAL		52,600	266,200	246,000	27,700	13,900	606,400	41
L.—Receipts by Military Departments—								
XXXIII.—Army:								
Effective		627,400	...	...	30,300	15,100	672,700	42
Non-Effective		54,300	...	...	8,000	4,000	66,300	43
TOTAL		681,700	...	...	38,300	19,100	739,000	44
TOTAL REVENUE		65,399,500	18,970,800	3,596,400	200,800	100,400	88,367,900	45

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the during the year, namely, 1s. 4d., 1s. 3d., and 1s. 6d. 7775d. per rupee in the Budget, Revised and the Accounts respectively.

of Revenue.

transactions in India, including those of "Exchange."]

which appear in the General Account.

Number of Item.	REVISED ESTIMATE, 1892-93.						ACCOUNTS, 1892-93.					
	INDIA.			England.	Ex- change.*	TOTAL.	INDIA.			England.	Ex- change.*	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	Rx.	Rx.	Rx.				Rx.	Rx.	Rx.			
1	15,869,900	8,854,600	133,100	...	...	24,857,600	15,843,354	8,929,871	132,103	...	...	24,905,328
2	7,966,500	...	...	...	...	7,966,500	7,993,180	...	...	...	...	7,993,180
3	8,617,400	31,200	...	...	...	8,648,600	8,625,046	31,058	...	...	...	8,656,104
4	1,176,500	3,281,700	...	...	...	4,458,200	1,173,538	3,275,002	...	...	...	4,448,540
5	3,941,800	1,261,100	700	...	...	5,203,600	3,971,350	1,270,382	711	...	...	5,242,443
6	600	708,100	2,937,000	...	...	3,645,700	570	716,463	2,989,465	...	...	3,706,498
7	1,600,000	16,800	...	...	...	1,616,800	1,600,232	17,401	...	...	...	1,617,633
8	966,400	716,700	...	...	...	1,683,100	965,212	720,929	...	...	...	1,686,141
9	947,600	680,000	...	...	...	1,627,600	928,640	662,692	...	...	...	1,591,332
10	216,700	214,000	...	...	...	430,700	216,480	213,584	...	...	...	430,064
11	798,600	...	...	...	...	798,600	790,112	...	...	...	...	790,112
12	42,102,000	15,764,200	3,070,800	...	...	60,937,000	42,107,714	15,837,382	3,122,279	...	...	61,067,375
13	708,300	104,100	17,800	24,000	14,400	868,600	710,414	102,130	17,874	24,543	14,766	869,727
14	1,483,900	1,400	6,100	...	...	1,491,400	1,481,264	1,746	5,865	...	...	1,488,875
15	922,500	...	...	9,500	5,700	937,700	922,487	...	...	9,525	5,731	937,743
16	326,400	...	...	...	...	326,400	310,256	...	...	49	30	310,335
17	2,732,800	1,400	6,100	9,300	5,700	2,755,500	2,714,007	1,746	5,865	9,574	5,761	2,736,953
18	27,300	348,300	1,300	...	...	376,900	26,122	350,053	1,269	...	...	377,444
19	41,300	261,300	...	...	...	302,600	41,397	267,800	...	...	...	309,197
20	18,600	230,300	137,600	...	...	386,500	15,967	240,078	139,922	...	...	395,967
21	103,100	126,200	1,100	...	...	230,400	29,036	126,674	1,145	...	...	156,855
22	1,300	121,900	85,500	...	...	208,700	1,216	122,788	86,283	...	...	210,287
23	400	40,700	22,200	2,600	1,600	67,500	219	42,697	24,011	3,094	1,861	71,882
24	10,000	58,800	18,600	500	300	88,200	10,780	50,030	18,609	515	310	86,244
25	202,000	1,187,500	266,300	3,100	1,900	1,660,800	124,737	1,206,120	271,239	3,609	2,171	1,607,876
26	153,100	45,800	100	101,000	60,600	360,600	153,558	47,135	48	101,000	60,764	362,505
27	30,900	49,600	...	...	...	80,500	32,412	48,386	43	...	...	80,841
28	57,800	...	...	...	...	57,800	19,686	...	...	...	...	19,686
29	94,200	152,500	140,700	7,600	4,500	309,500	95,686	163,758	142,991	7,197	4,330	413,962
30	336,000	247,900	140,800	108,600	65,100	898,400	301,342	259,279	143,082	108,197	65,094	876,994
31	14,747,700	1,031,400	...	200	100	15,779,400	14,810,148	1,004,291	...	230	138	15,814,807
32	3,260,000	...	...	...	...	3,260,000	3,244,413	...	...	...	...	3,244,413
33	23,500	...	...	800	500	24,800	17,883	...	...	...	...	17,883
34	18,031,200	1,031,400	...	1,000	600	19,064,200	18,072,444	1,004,291	...	230	138	19,077,103
35	753,900	733,300	...	...	...	1,487,200	761,139	749,591	...	...	...	1,510,730
36	725,600	...	...	...	...	725,600	722,306	...	...	...	...	722,306
37	44,100	138,100	9,300	...	...	191,500	42,135	135,045	8,686	...	...	185,806
38	1,523,600	871,400	9,300	...	...	2,404,300	1,525,580	884,636	8,686	...	...	2,418,902
39	42,500	...	...	...	...	42,500	45,274	...	...	...	...	45,274
40	12,100	281,900	258,800	27,400	16,400	596,600	12,067	285,329	266,147	27,704	16,667	627,914
41	54,600	281,900	258,800	27,400	16,400	639,100	57,341	285,329	266,147	27,704	16,667	653,188
42	673,100	...	...	29,000	17,400	719,500	723,892	...	...	37,810	22,747	784,449
43	59,700	...	...	8,800	5,300	73,800	66,151	...	...	8,566	5,154	79,871
44	732,800	...	...	37,800	22,700	793,300	790,043	...	...	46,376	27,901	864,320
45	66,423,300	19,489,800	3,769,900	211,400	126,800	90,021,200	66,403,622	19,580,913	3,835,172	220,233	132,498	90,172,438

Abstract B.—Details

[Rx.: is recorded for every 10 Rupees in
The figures in thick type are those

		BUDGET ESTIMATE, 1892-93.						Number of Items
		INDIA.			England.	Exchange.*	Total.	
		Imperial.	Provincial.	Local.				
		Rx.	Rx.	Rx.	£	Rx.	Rx.	
A.—Direct Demands on the Revenues—								
1.—Refunds and Drawbacks		175,200	63,500	4,000	...	...	242,700	1
2.—Assignments and Compensations		543,700	972,000	...	...	...	1,515,700	2
Charges in respect of Collection, viz.:								
3.—Land Revenue		360,200	2,680,400	989,300	700	400	4,031,000	3
4.—Opium (including cost of Production)		2,233,900	...	...	600	300	2,234,800	4
5.—Salt (including cost of Production)		429,900	67,300	...	200	100	497,500	5
6.—Stamps		26,200	113,100	...	36,000	18,000	140,900	6
7.—Excise		155,800	50,300	...	...	...	206,100	7
8.—Provincial Rates		...	46,900	12,600	...	...	59,500	8
9.—Customs		52,100	90,100	...	100	...	142,300	9
10.—Assessed Taxes		16,200	15,600	...	...	...	31,800	10
11.—Forest		532,400	435,600	...	1,700	800	970,500	11
12.—Registration		107,600	106,200	...	...	...	213,800	12
TOTAL		4,580,800	4,641,000	1,005,900	39,300	19,600	10,286,600	13
B.—Interest—								
13.—Interest on Debt other than that charged to Railways and Irrigation Works (a)		—215,700	92,000	500	2,395,800	1,197,900	3,470,500	14
14.—Interest on other Obligations		504,300	...	2,000	200	100	506,600	15
TOTAL		288,600	92,000	2,500	2,396,000	1,198,000	3,977,100	16
C.—Post Office, Telegraph and Mint—								
15.—Post Office		1,204,500	42,600	72,900	96,900	48,500	1,555,400	17
16.—Telegraph		642,300	400	...	156,300	78,200	877,200	18
17.—Mint		95,800	...	...	13,000	6,500	115,300	19
TOTAL		2,032,600	43,000	72,900	266,200	133,200	2,547,900	20
D.—Salaries and Expenses of Civil Departments—								
18.—General Administration		620,800	749,000	88,800	248,700	124,300	1,831,600	21
19.—Law and Justice { Courts of Law		112,200	2,741,300	800	1,100	500	2,855,900	22
{ Jails		156,000	752,900	...	(b) 3,100	(b) 1,600	913,600	23
20.—Police		720,400	2,884,800	304,800	...	...	3,910,000	24
21.—Marine (including River Navigation)		351,900	158,800	2,900	177,700	88,900	780,200	25
22.—Education		23,300	811,100	659,900	1,600	800	1,496,700	26
23.—Ecclesiastical		108,700	...	...	400	200	169,300	27
24.—Medical		40,400	613,400	264,900	8,300	4,100	931,100	28
25.—Political		679,600	58,800	...	22,100	11,100	771,600	29
26.—Scientific and other Minor Departments		250,400	134,600	29,400	38,700	19,400	472,500	30
TOTAL		3,123,700	8,904,700	1,351,500	501,700	250,900	14,132,500	31
E.—Miscellaneous Civil Charges—								
27.—Territorial and Political Pensions		500,400	...	...	23,900	11,900	536,200	32
28.—Civil Furlough and Absentee Allowances		1,000	...	...	209,000	104,500	314,500	33
29.—Superannuation Allowances and Pensions		83,200	787,300	4,800	1,748,200	874,100	3,497,600	34
30.—Stationery and Printing		97,700	401,300	7,600	46,800	23,400	576,800	35
31.—Miscellaneous		38,500	99,900	65,300	28,100	14,000	245,800	36
TOTAL		720,800	1,288,500	77,700	2,056,000	1,027,900	5,170,900	37
F.—Famine Relief and Insurance—								
33.—Famine Relief		...	120,000	10,000	...	...	130,000	38
34.—Construction of Protective Railways		1,011,700	...	...	...	...	1,011,700	39
35.—Construction of Protective Irrigation Works		65,000	...	...	...	...	65,000	40
TOTAL		1,076,700	120,000	10,000	...	...	(c) 1,206,700	41
Carried over		11,823,200	15,089,200	2,520,500	5,259,200	2,629,600	37,321,700	42

BUDGET ESTIMATE, 1892-93.								
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total	
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.	
—123,200	2,395,800	1,197,900	3,470,500	—66,400	2,433,400	1,460,000	3,817,000	
3,160,300	1,237,200	618,600	5,016,100	3,167,600	1,222,200	733,300	5,123,100	
1,138,900	...	...	1,138,900	1,138,900	...	...	1,138,900
TOTAL	4,176,000	3,633,000	1,816,500	9,625,500	4,240,100	3,655,600	2,193,300	10,089,000

(a) The "Interest on Debt" is distributed as follows:—
Interest on Debt (other than that charged to Railways and Irrigation Works) as above —123,200
Under Railway Revenue Account 3,160,300
Under Irrigation 1,138,900
TOTAL 4,176,000

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of Expenditure.

respect of transactions in India, including those of "Exchange."] which appear in the General Account.

Number of Item.	REVISED ESTIMATE, 1892-93.						ACCOUNTS, 1892-93.					
	INDIA.			England.	Exchange.	TOTAL.	INDIA.			England.	Exchange.	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	Rx.	Rx.	Rx.				Rx.	Rx.	Rx.			
1	183,300	67,400	7,200	...	...	257,900	178,971	71,525	6,792	...	...	257,288
2	540,000	977,500	...	...	...	1,517,500	526,231	1,041,545	...	...	...	1,567,776
3	370,400	2,645,100	939,600	600	400	3,956,100	375,811	2,631,727	927,856	594	357	3,936,345
4	1,593,900	...	...	700	400	1,595,000	1,601,381	...	...	696	419	1,602,496
5	398,800	65,400	...	700	400	465,300	393,768	63,805	...	708	426	458,707
6	25,800	110,000	...	32,000	19,200	141,400	29,841	121,011	...	31,277	18,817	141,264
7	147,400	46,700	...	...	...	194,100	147,291	46,722	...	...	...	193,013
8	...	45,200	13,100	...	...	58,300	...	44,550	11,109	...	...	55,659
9	52,600	87,200	...	100	...	139,900	52,631	87,979	...	15	9	140,634
10	15,200	15,200	...	...	...	30,400	15,135	15,036	...	...	...	30,171
11	494,600	398,000	...	1,700	1,900	895,600	479,544	382,835	...	1,777	1,069	865,225
12	106,600	105,500	...	...	...	212,100	107,085	100,031	...	...	...	213,116
13	3,877,300	4,569,200	959,900	35,800	21,400	9,463,600	3,847,007	4,612,766	945,757	35,067	21,097	9,461,694
14	162,300	95,900	...	2,433,400	1,460,000	3,827,000	135,787	95,720	...	2,433,496	1,464,053	3,857,482
15	512,700	...	3,200	200	100	516,200	513,421	...	3,006	221	133	516,781
16	350,400	95,900	3,200	2,433,600	1,460,100	4,343,200	377,634	95,720	3,006	2,433,717	1,464,186	4,374,263
17	1,281,300	41,400	73,100	94,900	56,900	1,547,600	1,251,020	41,890	72,427	95,658	57,550	1,518,545
18	635,500	...	...	144,800	80,900	867,200	647,201	...	...	142,271	85,504	875,073
19	95,800	...	...	11,100	6,700	113,600	95,614	...	...	10,235	6,158	112,007
20	2,012,600	41,400	73,100	250,800	150,500	2,528,400	1,993,842	41,890	72,427	248,104	140,302	2,505,625
21	615,700	763,100	93,200	256,200	153,700	1,881,900	613,352	759,443	89,743	255,545	153,742	1,871,825
22	115,400	2,756,700	1,300	200	100	2,873,700	114,800	2,760,020	1,244	191	115	2,870,430
23	157,200	759,200	...	(b) 400	(b) 300	917,100	163,761	754,277	22	426	250	918,742
24	704,300	2,835,200	316,500	...	...	3,856,000	710,001	2,846,635	316,049	...	...	3,873,645
25	332,600	144,200	3,200	301,100	180,700	961,800	237,854	150,810	3,211	290,476	174,758	857,109
26	23,100	783,200	630,900	1,700	1,000	1,445,000	24,210	780,208	629,816	1,742	1,048	1,437,024
27	167,800	...	...	300	200	168,300	167,627	...	...	300	180	168,107
28	38,000	615,500	265,800	9,600	5,800	935,300	39,213	622,632	264,320	9,663	5,814	941,642
29	713,600	75,300	...	22,400	13,400	824,700	713,623	71,711	24	22,327	13,432	842,117
30	243,800	125,500	29,000	48,200	28,900	479,400	242,803	128,550	31,151	44,125	26,541	473,271
31	3,112,100	8,861,900	1,345,900	640,100	384,100	14,344,100	3,048,454	8,874,286	1,336,480	624,798	375,894	14,259,912
32	494,600	...	...	29,700	17,800	542,100	494,796	...	...	29,318	17,578	541,592
33	1,200	...	...	508,900	125,300	335,400	1,335	...	...	207,826	125,033	334,194
34	76,400	791,800	3,100	1,830,100	1,098,100	3,801,500	84,478	792,706	4,006	1,810,546	1,089,270	3,781,006
35	85,900	449,000	8,000	52,600	31,600	627,100	94,405	461,014	7,879	52,868	31,807	647,973
36	50,900	92,500	62,200	29,600	17,800	253,000	44,837	91,750	50,608	22,080	13,831	233,075
37	711,000	1,333,300	73,300	2,150,900	1,290,600	5,559,100	710,851	1,345,470	71,553	2,123,447	1,277,510	5,537,840
38	16,100	30,600	30,100	...	...	76,800	17,296	24,906	28,639	...	...	70,841
39	993,900	...	...	...	...	993,900	984,469	...	...	...	...	984,469
40	57,200	...	...	3,600	2,200	63,000	55,054	...	...	3,583	2,156	60,793
41	1,067,200	30,600	30,100	3,600	2,200	(c) 1,133,700	1,056,819	24,006	28,639	3,583	2,156	(c) 1,116,103
42	11,130,600	14,932,300	2,488,500	5,514,800	3,308,900	37,372,100	11,043,607	14,995,038	2,457,862	5,468,776	3,290,154	37,255,437

ACCOUNTS, 1892-93.			
India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.
—40,067	2,433,496	1,464,053	3,857,482
3,169,522	1,222,191	735,301	5,127,014
1,138,386	...	...	1,138,386
4,267,841	3,655,687	2,199,354	10,122,882

(c) The following further sums, which are included under "XXVI and 38—State Railways", are chargeable to the grant for Famine Relief and Insurance, as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	Budget.	1892-93. Revised.	Accounts.
Indian Midland Railway	230,100	232,900	253,650
Bengal-Nagpur Railway	73,200	133,400	130,247
	293,300	366,300	383,897

Abstract B.—Details

[Rx. 1 is recorded for every 10 Rupees]

HEADS OF EXPENDITURE.	BUDGET ESTIMATE, 1892-93.						Number of Items.	
	INDIA.			England.	Exchange.*	Total.		
	Imperial.	Provincial.	Local.					
	Rx.	Rx.	Rx.	£	Rx.	Rx.		
Brought forward	11,823,200	15,089,200	2,520,500	5,259,200	2,629,600	37,321,700	1	
— 37.— Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	118,300	183,200	...	...	...	301,500	2
— Railway Revenue Account—								
38.— State Railways:								
Working Expenses	7,522,600	356,200	...	...	...	7,878,800	3
Interest on Debt	2,930,900	210,000	...	1,017,400	508,700	4,667,000	4	
Annuities in purchase of Railways	...	...	...	1,696,000	848,300	2,544,900	5
Interest chargeable against Companies on Advances	...	...	...	219,800	109,900	329,700	6
Interest on Capital deposited by Companies	31,200	...	...	662,900	331,500	1,025,600	7
39.— Guaranteed Companies:								
Surplus Profits, Land and Supervision	600,000	...	...	...	...	600,000	8
Interest	38,600	...	...	...	...	3,256,300	9
40.— Subsidised Companies: Land, etc.	(a) 30,000	14,900	...	2,145,100	1,072,600	44,900	10	
41.— Miscellaneous Railway Expenditure	60,000	...	...	...	...	60,000	11
TOTAL	11,213,300	581,100	...	5,741,800	2,871,000	20,407,200	12	
— Irrigation—								
42.— Major Works:								
Working Expenses	390,000	381,000	...	...	...	771,000	13
Interest on Debt	605,200	533,700	...	...	...	1,138,900	14
43.— Minor Works and Navigation	362,700	616,700	9,200	700	300	1,009,600	15	
TOTAL	1,357,900	1,551,400	9,200	700	300	2,919,500	16	
— Buildings and Roads—								
44.— Military Works	1,126,200	...	...	38,400	19,200	1,183,800	17
45.— Civil Works	712,000	2,198,500	1,695,800	86,700	43,300	4,736,300	18	
TOTAL	1,838,200	2,198,500	1,695,800	125,100	62,500	5,920,100	19	
— Army Services—								
46.— Army:								
Effective	14,082,100	...	...	2,397,400	1,198,700	17,678,200	20
Non-Effective	924,600	...	...	2,197,100	1,098,600	4,220,300	21
TOTAL	15,006,700	...	...	4,594,500	2,297,300	21,898,500	22
L.— Special Defence Works—								
47.— Special Defence Works	270,900	...	...	229,100	114,500	614,500	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	41,628,500	19,603,400	4,225,500	15,950,400	7,975,200	89,383,000	24	
Transfers between Provincial and Local	...	+ 254,200	— 254,200	...	...	...	25
I.— Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	15,000	...	...	...	26
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	886,800	289,900	...	...	— 1,161,700	26
Total Expenditure charged against Revenue	41,628,500	18,970,800	3,696,400	15,950,400	7,975,200	88,221,300	27	
				BUDGET ESTIMATE, 1892-93.				
				India.	England.	Exchange.	Total.	
				Rx.	£	Rx.	Rx.	
N.—Expenditure not charged to Revenue—								
CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION WORKS—								
48.—State Railways				1,412,000	1,382,000	691,000	3,485,000	28
49.—Irrigation Works				544,500	3,700	1,800	550,000	29
TOTAL				1,956,500	1,385,700	692,800	4,035,000	30

* See foot note in Abstract A, p. 307.
 (a) Includes Rx. 3,200 on account of Advances of Interest.

*of Expenditure—concluded.*n respect of transactions in *India*, including those of "Exchange."]

Number of Item.	REVISED ESTIMATE, 1892-93.						ACCOUNTS, 1892-93.					
	INDIA.			England.	Exchange.	TOTAL.	INDIA.			England.	Exchange.	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
1	11,130,600	14,932,300	2,485,500	5,514,800	3,308,900	37,372,100	11,043,607	14,995,038	2,457,862	5,468,776	3,290,154	37,255,437
2	158,500	134,400	...	...	...	292,900	201,225	138,262	...	...	...	339,487
3	7,448,900	353,500	...	...	...	7,802,400	7,579,288	365,580	...	...	...	7,944,868
4	2,937,700	210,500	...	1,017,000	610,200	4,775,400	2,939,735	210,372	...	1,017,092	611,908	4,779,107
5	...	...	...	1,696,600	1,018,000	2,714,600	...	...	...	1,696,651	1,020,748	2,717,399
6	...	...	...	205,200	123,100	328,300	...	...	...	205,090	123,393	328,492
7	30,500	...	...	659,200	395,500	1,085,200	30,108	...	...	659,351	396,682	1,086,141
8	612,000	...	...	...	...	612,000	611,347	...	...	...	...	611,347
9	2,800	...	...	2,145,300	1,287,200	3,435,300	2,673	...	...	2,145,297	1,290,665	3,438,635
10	15,000	16,900	...	...	...	31,900	12,383	16,643	...	...	...	29,026
11	—10,100	...	...	...	...	—10,100	—10,860	...	...	...	...	—10,860
12	11,036,800	580,900	...	5,723,300	3,434,000	20,775,000	11,164,674	592,595	...	5,723,490	3,443,396	20,924,155
13	403,800	386,800	...	...	...	790,600	410,603	383,348	...	...	...	793,951
14	600,300	532,600	...	...	...	1,138,900	605,959	532,427	...	...	...	1,138,386
15	413,300	627,800	10,600	700	400	1,052,800	390,253	606,438	10,524	579	348	1,008,142
16	1,423,400	1,547,200	10,600	700	400	2,982,300	1,406,815	1,522,213	10,524	579	348	2,940,479
17	1,124,900	...	...	40,800	24,500	1,190,200	1,131,728	...	...	40,628	24,443	1,196,799
18	665,900	2,191,500	1,741,100	86,700	52,000	4,737,200	635,087	2,162,357	1,714,593	85,940	51,704	4,649,681
19	1,790,800	2,191,500	1,741,100	127,500	76,500	5,927,400	1,766,815	2,162,357	1,714,593	126,568	76,147	5,846,480
20	14,573,000	...	...	2,635,300	1,581,200	18,789,500	14,657,935	...	...	2,500,499	1,504,364	18,662,798
21	949,200	...	...	2,387,000	1,432,200	4,768,400	931,156	...	...	2,388,297	1,436,860	4,756,313
22	15,522,200	...	...	5,022,300	3,013,400	23,557,900	15,589,091	...	...	4,888,796	2,941,224	23,419,111
23	279,300	...	...	175,000	105,000	559,300	255,723	...	...	126,332	76,005	458,060
24	41,341,600	19,386,300	4,237,200	16,563,600	9,938,200	91,466,900	41,427,950	19,410,465	4,182,979	16,334,541	9,827,274	91,183,209
25	...	+ 423,000	—423,000	...	...	...	...	+ 431,865	—431,865	...	...	...
26	...	56,700	44,900	...	...	—363,800	...	75,978	120,507	...	...	—177,359
27	41,341,600	19,489,800	3,769,900	16,563,600	9,938,200	91,103,100	41,427,950	19,580,913	3,835,172	16,334,541	9,827,274	91,005,850
	REVISED ESTIMATE, 1892-93.				ACCOUNTS, 1892-93.							
	India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.				
	Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.				
28	1,727,900	1,068,000	640,800	3,436,700	1,798,040	1,034,673	622,486	3,455,199				
29	536,900	8,200	4,900	550,000	521,789	5,808	3,494	531,091				
30	2,264,800	1,076,200	645,700	3,986,700	2,319,829	1,040,481	625,980	3,986,290				

Abstract C.—Details of Receipts

[Rx. is recorded for every 10 Rupees in respect
The figures in thick type are those

	BUDGET ESTIMATE, 1892-93.			REVISED ESTIMATE, 1892-93.			ACCOUNTS, 1892-93.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Revenue (from Abstract A).	88,066,700	200,800	88,267,500	89,683,000	211,400	89,894,400	89,819,707	220,233	90,039,940
Exchange added to Revenue	100,400	...	100,400	126,800	...	126,800	132,498	...	132,498
TOTAL .	88,167,100	200,800	88,367,900	89,809,800	211,400	90,021,200	89,952,205	220,233	90,172,438
O.—Permanent Debt incurred—									
<i> Sterling Debt—</i>									
3. p. c. Stock . . .	...	1,800,000		...	1,300,000		...	1,300,000	
<i> Rupee Debt—</i>									
4. p. c. Rupee Loan .	...	...		...	...		23	...	
Loan from Rampur State . . .	250,000	...		230,000	...		250,000	...	
TOTAL .	250,000	1,800,000	2,050,000	250,000	1,300,000	1,550,000	250,023	1,300,000	1,550,023
NET .			127,700			0			0
P.—Unfunded Debt—									
Treasury Notes . . .	...	...		1,000	...		900	...	
Deposits of Service Funds	132,900	...		135,400	...		135,225	...	
Savings Bank Deposits	3,775,200	...		4,209,500	...		4,223,923	...	
TOTAL .	3,908,100	...	3,908,100	4,345,900	...	4,345,900	4,360,048	...	4,360,048
NET .			869,000			1,056,100			963,902
Q.—Deposits and Advances—									
Balances of Provincial Allotments . . .	15,000	...		101,600	...		106,485	...	
Excluded Local Funds .	680,100	...		759,500	...		728,536	...	
Political and Railway Funds	319,800	...		323,400	...		332,727	...	
Deposits of Sinking Fund	9,000	...		4,500	...		4,493	...	
Departmental and Judicial Deposits	14,608,200	...		15,907,800	...		16,153,386	...	
Advances	8,961,300	6,200		14,646,200	4,500		14,905,174	4,471	
Suspense Accounts . .	42,000	...		19,500	...		75,572	...	
Exchange on Remittance Accounts (net) . . .	459,200	...		915,000	...		1,160,364	...	
Miscellaneous . . .	61,000	...		55,000	...		123,879	...	
TOTAL .	25,155,600	6,200	25,161,800	32,732,500	4,500	32,737,000	33,680,616	4,471	33,685,087
NET .			0			454,100			749,274
Carried over .	117,480,800	2,007,000		127,138,200	1,515,900		128,242,892	1,524,704	

and Disbursements.

of transactions in India, including those of "Exchange."] which appear in the General Account.

	BUDGET ESTIMATE, 1892-93.			REVISED ESTIMATE, 1892-93.			ACCOUNTS, 1892-93.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Expenditure, Imperial and Provincial (from Abstract B).	65,457,400	15,950,400	81,407,800	64,965,100	16,563,600	81,528,700	65,021,394	16,334,541	81,355,935
Exchange, charged as Expenditure	7,975,200		7,975,200	9,938,200		9,938,200	9,827,274		9,827,274
Add—Provincial Surpluses, transferred to "Deposits".	15,000		15,000	101,600		101,600	196,485		196,485
Deduct—Provincial Deficits, charged against "Deposits".	1,176,700		1,176,700	465,400		465,400	373,844		373,844
TOTAL	72,270,900	15,950,400	88,221,300	74,539,500	16,563,600	91,103,100	74,671,309	16,334,541	91,005,850
Expenditure not charged to Revenue—									
Capital Outlay on Railways and Irrigation Works	1,956,500	1,385,700		2,264,800	1,076,200		2,319,829	1,040,481	
Add—Exchange on Expenditure not charged to Revenue	692,800	...		645,700	...		625,980	...	
TOTAL	2,649,300	1,385,700	4,035,000	2,910,500	1,076,200	3,986,700	2,945,809	1,040,481	3,986,290
O—Permanent Debt discharged—									
Sterling Debt—									
India 5 p. c. Stock	...	...		...	400		...	400	
India 4 p. c. Stock	...	...		...	500		...	940	
Oudh and Rohilkund Railway Debentures	...	1,770,300		...	1,770,300		...	1,770,300	
South Indian Railway Debentures	...	150,000		...	150,000		...	150,000	
Rupee Debt—									
5½ p. c. Loans	...	...		...	...		1,200	...	
5 p. c. Loans	...	...		...	...		220	...	
4½ p. c. Loan	1,000	...		3,200	...		1,900	...	
4 p. c. Loan	500	...		...	...		1,410	...	
Provincial Debentures	500	...		1,800	...		...	...
Stock Notes	...	...		...	...		58	...	
TOTAL NET	2,000	1,920,300	1,922,300	5,000	1,921,200	1,926,200	4,788	1,921,640	1,926,428
			0			376,200			376,405
P—Unfunded Debt—									
Special Loans	100	...		200	...		88	...	
Treasury Notes	...	...		500	...		700	...	
Deposits of Service Funds	88,500	...		92,200	...		93,774	...	
Savings Bank Deposits	2,950,500	...		3,196,900	...		3,301,584	...	
TOTAL NET	3,039,100	...	3,039,100	3,289,800	...	3,289,800	3,396,146	...	3,396,146
			0			0			0
Q—Deposits and Advances—									
Balances of Provincial Alotments	1,176,700	...		465,400	...		373,844	...	
Excluded Local Funds	690,200	...		753,700	...		728,239	...	
Political and Railway Fund	305,100	...		328,900	...		331,618	...	
Departmental and Judicial Deposits	14,610,400	...		15,732,100	...		15,890,673	...	
Advances	8,941,400	1,100		14,869,400	4,200		15,141,786	4,236	
Suspense Accounts	41,400	...		51,800	...		204,778	...	
Miscellaneous	194,700	500		76,800	600		259,780	859	
TOTAL NET	25,959,900	1,600	25,961,500	32,278,100	4,800	32,282,900	32,930,718	5,095	32,935,813
			799,700			0			0
Carried over	103,921,200	19,258,000		113,022,900	19,565,800		113,948,770	19,301,757	

Abstract C.—Details of Receipts

	BUDGET ESTIMATE, 1892-93.			REVISED ESTIMATE, 1892-93.			ACCOUNTS, 1892-93.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	117,480,800	2,007,000		127,138,200	1,515,900		128,242,892	1,524,704	
R.—Loans and Advances by Imperial Government	98,200	...	98,200	102,300	...	102,300	151,968	...	151,968
NET			0			0			0
R.R.—Loans and Advances by Provincial Governments	230,200	...	230,200	310,000	...	310,000	293,477	...	293,477
NET			0			0			0
S.—Capital Receipts from Railway Companies—									
On Account of Subscribed Capital	160,000	1,788,200		...	1,538,600		77,500	1,570,567	
Repayments	1,110,600	...		1,175,800	9,100		1,059,900	9,101	
TOTAL	1,270,600	1,788,200	3,058,800	1,175,800	1,547,700	2,723,500	1,137,400	1,579,668	2,717,068
NET			0			626,500			692,280
T.—Remittances—									
Inland Money Orders	19,300,000	...		18,100,000	...		18,117,635	...	
Other Local Remittances	...	...		...	...		117,010	...	
Other Departmental Accounts	654,000	...		630,200	...		681,619	...	
Net Receipts by Civil Treasuries from—									
Post Office	805,400	...		988,900	...		916,927	...	
Telegraph	...	...		57,500	...		40,213	...	
Guaranteed Railways	3,379,100	...		3,575,200	...		3,537,002	...	
Public Works	...	...		408,300	...		...	...
Net Receipts from Civil Treasuries by—									
Telegraph	5,500	...		...	...		...	...
Marine	267,000	...		203,700	...		189,514	...	
Military	13,718,600	...		14,113,600	...		14,137,186	...	
Public Works	810,400	...		301,700	...		265,418	...	
Remittance Account between England and India	1,338,100	125,000		1,372,400	194,600		1,409,717	179,285	
TOTAL	40,278,100	125,000	40,403,100	39,751,500	194,600	39,946,100	39,412,241	179,285	39,591,526
NET			0			649,500			128,840
U.—Secretary of State's Bills drawn	...	17,000,000	17,000,000	...	17,200,000	17,200,000	...	16,532,215	16,532,215
Total Receipts	159,357,900	30,920,200		168,477,800	20,458,200		169,237,978	19,815,872	
V.—Opening Balance	16,750,044	3,261,050		17,287,005	4,122,626		17,287,005	4,122,626	
Grand Total	176,107,944	34,181,250		185,764,805	24,580,826		186,524,983	23,938,498	

and Disbursements—continued.

	BUDGET ESTIMATE, 1892-93.			REVISED ESTIMATE, 1892-93.			ACCOUNTS, 1892-93.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	103,921,200	19,258,000		113,022,900	19,565,800		113,948,770	19,301,757	
R.—Loans and Advances by Imperial Government	277,000	...	277,000	442,800	...	442,800	508,236	...	508,236
NET			178,800			340,500			356,268
RR.—Loans and Advances by Provincial Governments	662,900	..	662,900	812,200	...	812,200	786,817	...	786,817
NET			432,700			502,200			493,340
S.—Payments to Railway Companies on Capital Account—									
For discharge of Debentures	...	138,200		...	...		...	...
For Expenditure	1,679,100	1,292,100		1,146,400	950,600		1,103,219	921,569	
TOTAL	1,679,100	1,430,300	3,109,400	1,146,400	950,600	2,097,000	1,103,219	921,569	2,024,788
NET			50,600			0			0
T.—Remittances—									
Inland Money Order	19,300,000	...		18,100,000	...		18,098,856	...	
Other Local Remittances	...	...		1,500	...		...	...
Other Departmental Accounts	654,000	...		630,200	...		671,127	...	
Net Payments into Civil Treasuries by—									
Post Office	805,400	...		988,900	...		916,927	...	
Telegraph	...	...		57,500	...		40,381	...	
Guaranteed Railways	3,379,100	...		3,575,200	...		3,537,002	...	
Net Issues from Civil Treasuries to—									
Telegraph	5,500	...		...	...		...	...
Marine	267,000	...		203,700	...		189,533	...	
Military	13,718,600	...		14,113,600	...		14,137,186	...	
Public Works	810,400	...		...	...		250,357	...	
Remittance Account between England and India	162,400	1,316,800		164,400	1,461,600		174,533	1,446,784	
TOTAL	39,102,400	1,316,800	40,419,200	37,835,000	1,461,600	39,296,600	38,015,902	1,446,784	39,462,686
NET			16,100			0			0
U.—Secretary of State's Bills paid	17,166,500	...	17,166,500	17,301,300	...	17,301,300	16,890,283	...	16,890,283
Total Disbursements	162,809,100	22,005,100		170,560,600	21,978,000		171,253,227	21,670,110	
V.—Closing Balance	13,298,844	2,176,150		15,204,205	2,602,826		15,271,756	2,268,388	
Grand Total	176,107,944	24,181,250		185,764,805	24,580,826		186,524,983	23,938,498	

Abstract D.—Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.

A.—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Budget Estimate, 1892-93.										
Balance at end of 1891-92 (by Revised Estimate)	204,894	381,219	112,720	199,977	492,830	273,287	402,741	388,200	2,455,868
Added in 1892-93
Spent in 1892-93	52,700	158,400	40,400	...	91,500	102,700	254,400	186,700	886,800
Balance at end of 1892-93	152,194	222,819	72,320	199,977	401,330	170,587	148,341	201,500	1,569,068
Revised Estimate, 1892-93.										
Balance at end of 1891-92 (by Accounts)	205,434	381,217	135,905	235,343	512,431	277,068	419,071	407,011	2,573,480
Added in 1892-93	54,400	...	...	2,300	...	...	...	56,700
Spent in 1892-93	37,800	...	7,300	10,700	...	93,100	176,100	51,200	376,200
Balance at end of 1892-93	167,634	435,617	128,605	224,643	514,731	183,968	242,971	355,811	2,253,980
Accounts, 1892-93.										
Balance at end of 1891-92	205,434	381,217	135,905	235,343	512,431	277,068	419,071	407,011	2,573,480
Added in 1892-93	66,642	9,336	...	...	...	...	...	75,978
Spent in 1892-93	21,798	...	...	9,825	16,752	106,050	159,081	23,888	337,395
Balance at end of 1892-93	183,636	447,859	145,241	225,517	495,679	171,018	259,990	383,123	2,312,063

B.—Local Balances.

NOTE.—These Balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Budget Estimate, 1892-93.										
Balance at end of 1891-92 (by Revised Estimate) . . .	13,062	76,669	83,194	21,839	153,320	82,565	197,618	518,635	360,567	1,507,469
Added in 1892-93 . . .	...	...	...	...	...	15,000	...	...	...	15,000
Spent in 1892-93 . . .	2,000	20,900	6,800	11,800	73,200	...	18,500	152,300	4,400	289,900
Balance at end of 1892-93 . .	11,062	55,769	76,394	10,039	80,120	97,565	179,118	366,335	356,167	1,232,569
Revised Estimate, 1892-93.										
Balance at end of 1891-92 (by Accounts) . . .	13,020	85,047	103,408	28,781	166,846	88,144	195,927	549,033	380,227	1,610,433
Added in 1892-93 . . .	...	...	17,900	...	...	23,700	...	3,300	...	44,900
Spent in 1892-93 . . .	800	2,800	...	19,300	28,300	...	18,900	...	19,100	89,200
Balance at end of 1892-93 . .	12,220	82,247	121,308	9,481	138,546	111,844	177,027	552,333	361,127	1,566,133
Accounts, 1892-93.										
Balance at end of 1891-92 . .	13,020	85,047	103,408	28,781	166,846	88,144	195,927	549,033	380,227	1,610,433
Added in 1892-93 . . .	549	345	29,437	...	...	23,374	...	66,802	...	120,507
Spent in 1892-93 . . .	...	...	...	24,586	1,388	...	1,784	...	8,691	36,449
Balance at end of 1892-93 . .	13,569	85,392	132,845	4,195	165,458	111,518	194,143	615,835	371,536	1,694,491

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

Extract from the Proceedings of the Government of India in the Department of Revenue and Agriculture, No. $\frac{1072}{9}$ M. & E., dated Calcutta, the 8th March 1894.

MUSEUMS and EXHIBITIONS.

NOTICE of the Working-men's International Exposition to be held at Milan in November 1894:—

This Exposition will comprise three general classes—*Work, Prevision, and Instruction.*

I.—Work.

1. Products of individual workers:—
 - (a) Independent workers;
 - (b) Small industries;
 - (c) Household work.
2. Products of collective work:—
 - (a) Products of Co-operative Societies of workmen;
 - (b) Products of workmen employed in offices.

II.—Prevision.

1. Societies for mutual aid and improvement, Trades Unions.
2. Chamber of Industry and libre institutions.
3. Workmen's Co-operative Society.
4. Institutions and means of insurance against accidents.
5. Institutions, models, studies and materials for showing how working people live, eat, dress, etc., in the city and in the country in different countries.
6. Hygiene.
7. Bibliography relative to workmen of the city and country.

III.—Instruction.

1. Industrial Schools.
2. Professional Schools for workmen.
3. Educational Institutions for workmen (Clubs, Libraries, recreations, etc.).
4. Bibliography.

Applications should be addressed to the Committee in Milan, Rastrelli Street, by the 30th November next at latest, with a description of the proposed exhibit and the space required.

The Committee will furnish applicants with the special programmes, regulations, etc., relating to the Exhibition and with information regarding space, position, expenses of transport, and customs.

ORDERED that the Notice be published for general information in the Supplement to the *Gazette of India*.

[True Extract.]

M. FINUCANE,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
HOME DEPARTMENT.

PROGRESS OF EDUCATION IN INDIA, DURING THE YEAR 1892-93.

No. ^{1 Education}
72 A-83.

Extract from the Proceedings of the Government of India, in the Home Department (Education),—dated Calcutta, the 13th March 1894.

READ—

The several Reports on the Progress of Education in India during the year 1892-93, with the orders passed on them by Local Governments and Administrations.

R E S O L U T I O N .

In the Resolution recorded in the Home Department, dated the 18th June 1888, the Governor General in Council reviewed at length the statistics regarding education for 1885-86 and 1886-87, in connection with the first General Education Report for the whole of India, which was drawn up by Sir Alfred Croft, Director of Public Instruction, Bengal, and in which the progress of education during the years 1881-82 to 1885-86 was discussed. The second General Report, which treats of the progress made during the five years commencing on the 1st April 1887 and ending on the 31st March 1892, has been prepared by Mr. A. M. Nash, Professor, Presidency College, Calcutta, and is now under the consideration of the Government of India. In publishing, for general information, the statistics of education for 1892-93, His Excellency in Council merely desires to call attention to the most prominent features presented by them.

2. The total number of public and private institutions to which the Educational Reports relate rose from 141,793 in 1891-92 to 144,699 in 1892-93. There was, however, a falling-off in the number of Primary Schools for both boys and girls, the total number being 97,109 in the former year and 96,409 in the latter.

3. The percentage of scholars to the total population of school-going age (calculated at 15 per cent. on the statistics of population according to the last Census) was 11.38 in 1892-93, as compared with 11.06 in 1891-92. The total number of pupils under instruction at the educational institutions of all classes on the 31st March 1893 was 3,966,267, while on the same date of the previous year the number was 3,856,821. The number attending public institutions increased from 3,348,910 in 1891-92 to 3,418,916 in 1892-93, and the number attending private institutions rose from 507,918 in the previous year to 547,351 in the year under report.

4. From the statement given in the margin, which shows the average monthly attendance at the several classes of public institutions during the year, it will be seen that there was an increase in the monthly average number of pupils present at these institutions from 3,158,613 in 1891-92 to 3,228,144 in 1892-93. As noticed in previous Resolutions, statistics to show the monthly average attendance at private institutions (advanced and elementary) are not available. On the 31st March 1893 there were 13,387 scholars on the rolls of the Arts Colleges, as compared with 12,985 on the corresponding date in 1892. The number on the rolls of the Colleges or Departments of Colleges for professional training also increased from 3,292 at the end of the previous year to 3,344 at the end of 1892-93. There was also a satisfactory increase in the

PUBLIC INSTITUTIONS.		AVERAGE MONTHLY ATTENDANCE.	
		1891-92.	1892-93.
MAINTAINED BY THE DEPARTMENT.	Colleges	6,352	6,549
	Secondary Schools	52,354	51,427
	Primary Schools	28,975	24,168
	Schools for special instruction	12,781	13,664
MAINTAINED BY LOCAL FUNDS AND MUNICIPAL BOARDS.	Colleges	239	305
	Secondary Schools	103,782	111,979
	Primary Schools	743,626	767,011
	Schools for special instruction	1,446	1,222
MAINTAINED BY NATIVE STATES.	Colleges	74	84
	Secondary Schools	7,115	7,573
	Primary Schools	123,822	126,777
	Schools for special instruction	270	276
AIDED BY THE DEPARTMENT OR BY LOCAL FUNDS OR MUNICIPAL BOARDS.	Colleges	5,368	5,772
	Secondary Schools	218,198	220,774
	Primary Schools	1,416,974	1,429,935
	Schools for special instruction	4,638	5,140
UNAIDED	Colleges	3,823	4,002
	Secondary Schools	75,326	77,302
	Primary Schools	351,563	371,848
	Schools for special instruction	1,947	2,327
TOTAL		3,158,613	3,228,144

number of pupils at Secondary and Primary Schools, from 473,294 and 2,837,607, respectively, on the 31st March 1892 to 488,261 and 2,890,824 on the 31st March 1893. There was a slight falling-off in the number of pupils in Training Schools for Masters (4,327), as compared with the previous year (4,353); but there was a substantial increase in the number on the rolls of Training Schools for Mistresses, which rose from 793 at the close of 1891-92 to 1,092 at the close of 1892-93. The number attending other special schools (17,681) was higher than at the close of 1891-92 (16,586).

5. Of the pupils under instruction, the number (including those at private institutions) engaged in studying English rose from 372,002 in 1891-92 to 388,650 in 1892-93, the chief increase being in Secondary Schools. The total number of scholars studying a classical language rose from 535,330 to 575,789, and the number studying a vernacular language from 3,492,846 to 3,607,327. There was a considerable increase in the number of pupils at private institutions who were studying a classical language as well as those who were studying a vernacular.

6. The race and religion of the pupils, and the proportion of each class to the total number, during the past two years may be seen from the following table :—

Race and Religion.	1891-92.		1892-93.	
	Number.	Proportion to total number.	Number.	Proportion to total number.
Hindus	2,600,733	67.43	2,661,136	67.10
Muhammadans	887,236	28.	894,241	22.55
Europeans and Eurasians	25,795	.67	26,952	.67
Native Christians	94,606	2.46	98,423	2.48
Miscellaneous races or religions	248,451	6.44	285,515	7.20

It is satisfactory to observe from the above figures the sustained increase among Muhammadan pupils. * This increase is chiefly noticeable at Secondary and Primary Schools, which were attended by 646,686 Muhammadan pupils as compared with 637,687 in 1891-92.

7. The total expenditure (direct and indirect) rose from R3,05,19,632 in 1891-92 to R3,16,72,827 in the year under review. The direct expenditure, which was R2,40,93,149 in the preceding year, increased to R2,50,54,254; this increase, as in previous years, was mainly due to increased expenditure on Secondary and Primary Education, the amounts spent under these heads in 1892-93 having been R1,03,29,480 and R99,73,177, respectively, as compared with R98,95,691 and R96,14,284 in 1891-92. The expenditure on Arts Colleges rose from R20,43,552 to R21,10,205; that on Professional Colleges fell from R8,29,281 to R7,97,427; that on Training Schools for teachers rose from R6,67,376 to R6,82,740, and that on other special schools from R10,42,965 to R11,61,225. The indirect expenditure on education, which includes charges on account of direction, inspection, scholarships, buildings and miscellaneous items, and which in 1891-92 was R64,26,183, rose to R66,18,573 in 1892-93.

8. This expenditure was met from Provincial and Local Funds, from Municipal revenues, from Fees, and from miscellaneous sources such as Subscriptions, Endowments, etc.

The following statement compares the sums spent from each of these sources, and the proportion of each sum to the total cost of education, in 1891-92 and 1892-93 :—

Sources from which expenditure on education is met.	1891-92.		1892-93.	
	Amount.	Proportion to total cost.	Amount.	Proportion to total cost.
	R	Per cent.	R	Per cent.
Provincial Revenues	88,13,549	28·87	88,60,611	27·98
Local Funds	53,94,808	17·67	54,44,351	17·19
Municipal Funds	14,09,827	4·62	14,54,454	4·59
Fees	88,54,750	29·03	92,61,649	29·24
Miscellaneous	60,46,698	19·81	66,51,762	21·00
TOTAL	3,05,19,632	100·	3,16,72,827	100·

Although the smallness of the Municipal contribution is to be regretted, the statistics summarized above exhibit, in the opinion of the Government of India, proof of progress in the Department of Public Instruction during the year 1892-93.

ORDER.—Ordered that a copy of the above Resolution be forwarded to

Madras.
Bombay.
Bengal.
North-Western
and Oudh.
Punjab.

Central Provinces.
Burma.
Assam.
Coorg.
Hyderabad.

the Local Governments and Administrations marginally noted, and to the Revenue and Agricultural Department, for information.

Ordered also, that the Resolution be published in the Supplement to the *Gazette of India*.

(True Extract.)

O. J. LYALL,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

**Weather Review of India for the week ending at 8 a.m. on
Saturday, March 3rd, 1894.**

The chief features of the week have been the advance of a depression from Baluchistan into North-West India on the 28th February; and the formation of an independent depression on the 1st March in North-East India. Both these depressions were persistent through the rest of the week, though with variations as to character and intensity. The unsettled conditions of the weather at the close of the previous week continued on the 25th, but pressure recovered on the 26th and there were no changes calling for particular notice,—except the great uniformity of the pressure distribution over the whole of India on the 27th,—till the morning of the 28th; on which day there was a general fall of pressure, with a low pressure area over North-West Rajputana where the defect from normal amounted to one-seventh of an inch. By 8 A.M. on the 1st March this depression was of less importance, but an independent depression had formed in North-Eastern India where the pressure was 200 inch below the normal. The depression over Bengal continued to be the chief feature of the next day, while pressure had risen in the north-west; and, though still considerably in defect, the deficiency there was of much less importance and the weather in the north-west appeared to be improving; but a rapid fall of the barometer on the 3rd lowered the pressure to largely below the normal over the greater part of Northern India; the greatest defect, however, continuing to be in Bengal where pressure was as much as quarter of an inch below normal, while it was two-tenths of an inch below in West Punjab. The abnormal conditions of the past week were accompanied with rain and thunderstorms in Bengal and Assam and rain in the north west, especially on the Hills and in the submontane districts of the Himalayas.

The abnormal defect in pressure noticed at the close of the previous week continued practically unchanged on the 25th. Winds were generally light and variable. The rainfall was almost entirely confined to the North-West Hill stations, Bengal and Assam. At Gnatong 1.20 inches snow fell and several stations received over half an inch of rain. The distribution of pressure on the 26th was irregular, with a shallow low pressure area over Bengal, but pressure was fairly uniform and the variations from the normal small. Winds showed an irregular cyclonic tendency in Bengal, but elsewhere their direction continued very variable. Heavy rain fell in Baluchistan, Chaman receiving 2.05 inches and Quetta 0.95 inch, but in India showers were light and of little importance. On the 27th there was a slight tendency shown to the formation of the hot weather low pressure area over Orissa and Chota Nagpur, but the chief feature in the meteorology of the day was the great uniformity in pressure, the greatest pressure differences over the whole of the Indian region not being more than one-tenth of an inch. Light local showers in some cases accompanying thunderstorms were reported, Silchar and Quetta each receiving half an inch. The advance of a shallow depression from Baluchistan into Rajputana had by the morning of the 28th given general rain in Baluchistan and the Punjab, more especially at the North-West Hill stations. With the exception, however, of Chaman and Simla, each of which received over an inch, the fall was light. Rain also fell at stations in Bengal and Assam, chiefly along the Hills. Silchar registered 1.21 inches. Winds were

feebly cyclonic in the depression area and calms were prevalent in the Gangetic plain. Large and important changes took place during the next 24 hours. There was a rapid fall of pressure over North-East India; and a depression, independent of the one of the previous day over North-West India (which was still apparent), had formed over Chota Nagpur and West Bengal. There was a feeble but fairly well marked cyclonic circulation of the winds in North-Eastern India, with fresh to strong winds at the head of the Bay and at Darjeeling. Rain continued at the North-West Hill stations and the Punjab, and was more general in Bengal and Assam. Simla received 1·19 inches, Ranikhet 1·19 inches, Mussoorie 0·93 inch, Silchar 1·36 inches and Dacca 1·18 inches. By the morning of the 2nd March pressure had risen briskly in Baluchistan, and the deficiency of pressure over the north-west was of much less importance. The depression in the north-east was, however, still in existence, covering nearly the same area, and heavy rain had fallen at some stations in Bengal and Assam; Barisal registering 3·55 inches, Chittagong 1·56 inches, Dacca 0·91 inch and Silchar 0·87 inch. Light to moderate showers had also continued in the Punjab and north-western districts of the North-Western Provinces; Montgomery and Dehra Ismail Khan each receiving half an inch. Winds had increased in force at the head of the Bay and were more westerly than the day previous in South-West Bengal. They were unusually strong on the West Coast and were light in Upper India. There was another general fall of pressure on the 3rd, the fall being greatest in Baluchistan, the Punjab, North Bengal and Upper Burma. The deficiency was greatest in Bengal where pressure was more than quarter of an inch below the normal. In West Punjab it was upwards of two-tenths of an inch in defect. The intensification of the pressure in Bengal had caused a considerable increase in the strength of the westerly winds in the Gangetic plain. Winds had fallen off in strength at the head of the Bay and also on the Sind, Cutch and Kathiawar Coasts. In Baluchistan, Chaman and Quetta had each received over half an inch of rain, but very little rain had fallen in North-Western India. Snow fell at Gnatong and rain continued in Bengal and Assam, Chittagong receiving 2·15 inches, Bogra 1·27 inches and Silchar 0·96 inch. The week thus closed with very abnormal weather conditions, the defect of pressure being greatest in Baluchistan and Bengal. The temperature for the whole of India for the whole week was very nearly normal, being only 0·3° in excess.

Temperature.—The following table shows the variations of the mean temperature from the normal on each day of the week for the different provinces of India :—

PROVINCE.	FEBRUARY 1894.				MARCH 1894.			Mean variation of week.
	25th.	26th.	27th.	28th.	1st.	2nd.	3rd.	
Burma	+0·6	+0·5	+0·9	+0·6	-0·4	0	+0·6	+0·4
Bengal and Assam	+0·3	+2·2	-0·4	-0·3	+1·3	-0·3	+0·6	+0·5
North-Western Provinces and Oudh	-0·4	-1·9	-1·5	+0·7	-4·8	-2·8	-0·9	-1·7
Punjab	+0·4	+1·1	+0·6	-0·9	-4·9	-5·1	-1·8	-1·5
Bombay	-0·1	+0·5	+0·5	+0·6	+0·8	+0·8	+1·1	+0·6
Central Provinces and Berar	0	-0·2	-0·2	+1·4	+1·8	+1·5	+2·8	+1·0
Central India and Gujarat	+2·3	+1·9	+1·9	+3·0	+2·4	+3·1	+3·3	+2·6
Sind and Rajputana	+1·2	+2·3	-1·4	+0·3	-0·7	+1·9	+1·6	+0·7
Madras	+0·8	-0·3	-0·8	-0·3	-0·4	-0·1	+2·2	+0·2
MEAN FOR WHOLE OF INDIA.	+0·6	+0·7	0	+0·6	-0·5	-0·1	+1·1	+0·3

It will be seen from the above that the heavy rainfall of the week lowered the temperature considerably in Bengal and Assam, and in the North-Western Provinces and the Punjab; the excess over normal in Bengal and Assam being only 0.5° as compared with 3.6° of the previous week; and the mean average temperature of the North-Western Provinces and the Punjab being 1.7° and 1.5° in defect, while last week it was in excess. The mean for the whole of India was normal on the 27th, while it was nearly normal on all the other days of the week; on the first and second the temperature being slightly in defect. The largest variation from the normal occurred in the North-Western Provinces and the Punjab. In the latter province the defect on the 1st and 2nd amounted to about 5° .

Rain.—The concluding table shows that twenty-two of the rainfall divisions received no rain during the week. The average actual rainfall of twelve did not exceed one-tenth of an inch, of ten others it was less than half an inch, while it exceeded half an inch in the case of the remaining eight. The heaviest average rainfalls reported were 3.74 inches in Assam (Surma), 2.13 inches in Eastern Bengal, 1.86 in Punjab Hill Districts and 1.73 in Assam (Brahmaputra).

The rainfall of the week was in excess of the normal over the whole of the Punjab, in most of the divisions of Bengal and Assam, in North Oudh, the Western and Submontane Divisions of the North-Western Provinces, the Central and East Divisions of the Central Provinces and in the East Coast (North) Divisions of Madras.

The last three columns of the table show that from 31st December to 3rd March the total rainfall has been in excess of the normal in East Bengal, Assam, North-Western Provinces, Punjab, Sind, Rajputana, most of the divisions in Madras and in a few other divisions in the Peninsula. The greatest absolute excess occurred in the Hill districts of the Punjab where the actual rainfall amounted to 15.79 inches or 8.98 inches in excess of the normal.

The heaviest falls are reported from Bengal and are as follow :—Noakhally 8.98 inches, 4.78 inches of which fell on the 2nd March; Madaripur (Faridpur) 5.22 inches, Chandpur (Tipperah) 5.10 inches and Bhola (Backergunge) 4.99 inches.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 3RD MARCH 1894.			RAINFALL DATA FROM 31ST DECEMBER TO 3RD MARCH 1894.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, 31st De- cember to 3rd March.	Excess or defect of (seasonal) rainfall expressed as a per- centage
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0	0	0	0	0'07	—100
	Lower Burma	0	0'05	—0'05	0	0'35	—100
	Central ditto	0	0	0	0'09	0'21	—57
	Upper ditto	0'03	?	?	0'03	?	?
	Arakan	0'05	0'07	—0'02	0'05	0'25	—80
BENGAL AND ASSAM	Eastern Bengal	2'13	0'52	+1'61	2'55	2'02	+26
	Assam (Surma)	3'74	0'96	+2'78	4'72	3'13	+51
	Ditto (Brahmaputra)	1'73	0'41	+1'32	3'60	2'38	+51
	Deltaic Bengal	0'47	0'46	+0'01	0'96	1'97	—51
	Central ditto	0'14	0'15	—0'01	0'63	1'34	—53
	North ditto	0'48	0'10	+0'38	1'01	1'15	—12
	Orissa	0'01	0'15	—0'14	0'02	1'33	—98
	Chota Nagpur	0'01	0'13	—0'12	0'98	1'54	—36
	Bihar (South)	0'04	0'05	—0'01	0'76	1'13	—33
	Ditto (North)	0'10	0'03	+0'07	0'56	1'10	—49
NORTH-WESTERN PROVINCES AND ODISHA.	North-Western Provinces (East). . . .	0	0'04	—0'04	1'46	1'04	+40
	North-Western Provinces (Submontane) (a). . . .	0	0'08	—0'08	1'68	1'03	+63
	Oudh (South)	0'01	0'01	0	2'44	1'00	+144
	Ditto (North)	0'03	0'02	+0'01	2'11	1'16	+82
	North-Western Provinces (Central). . . .	0'01	0'03	—0'02	2'10	0'81	+159
	North-Western Provinces (West). . . .	0'14	0'06	+0'08	2'63	0'99	+166
	North-Western Provinces (Submontane) (b). . . .	0'75	0'19	+0'56	4'58	2'96	+55
PUNJAB	Punjab (South)	0'59	0'08	+0'51	3'53	1'09	+224
	Ditto (Central)	0'34	0'08	+0'26	3'66	1'19	+208
	Ditto (Submontane)	0'73	0'18	+0'55	6'27	2'80	+124
	Ditto (Hill Districts)	1'86	0'65	+1'21	15'70	6'81	+132
	Ditto (North-West)	0'33	0'31	+0'02	7'62	3'29	+132
	Ditto (West)	0'64	0'09	+0'55	2'10	1'00	+110
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0	0'07	—0'07	0'52	0'55	—5
	Madras (South Central)	0	0'09	—0'09	1'13	0'46	+146
	Coorg	0	0'10	—0'10	0	0'46	—100
	Mysore	0	0'01	—0'01	0'07	0'12	—42
	Konkan	0	0	0	0'02	0'09	—78
	Bombay-Deccan	0'01	0'02	—0'01	0'35	0'09	+289
	Hyderabad (North) . . . .	...	...	...	...	...	...
	Khandesh	0	0'01	—0'01	0'54	0'17	+218
CENTRAL PROVIN- CES AND BERAR.	Berar	0	0'04	—0'04	0'24	0'57	—58
	Central Provinces (West)	0'01	0'05	—0'04	0'27	0'76	—64
	Ditto ditto (Central)	0'17	0'06	+0'11	1'02	0'92	+11
	Ditto ditto (East)	0'14	0'09	+0'05	0'56	0'92	—39
BOMBAY (NORTH)	Gujarat	0	0	0	0'02	0'09	—78
	Kathiawar	0	0'04	—0'04	0'01	0'14	—93
	Sind	0'05	0'06	—0'01	2'20	0'71	+210
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0'06	—0'06	0'61	0'66	—8
	Rajputana (East), Central India (West). . . .	0	0'03	—0'03	0'85	0'40	+113
	Rajputana (West)	0	0'09	—0'09	0'70	0'53	+32
MADRAS	East Coast (North)	0'27	0'06	+0'21	0'74	0'54	+37
	Ditto ditto (a)	0'35	0'11	+0'24	0'55	0'27	+104
	Hyderabad (South)	0	0'02	—0'02	0'06	0'30	—80
	Madras (Central)	0	0	0	0'18	0'08	+125
	East Coast (Central)	0	0'02	—0'02	0'68	0'52	+31
	Ditto (South)	0	0'03	—0'03	1'66	0'87	+91
	Madras (South)	0	0'18	—0'18	0'82	1'30	—37

W. A. BION,

Actg. Assistant Meteorological Reporter to the
Government of India.

Simla, the 8th March 1894.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 10th March.*—No rain except a few light showers in Malabar. Agricultural operations restricted as usual at this season. Standing crops generally good, though cotton is diseased in the Deccan. Harvest continues fair. Pasture or fodder available and cattle in good condition. Prices almost stationary, though very slightly easier in the southern half of the presidency.

Bombay.—*For week ending 14th March.*—Rain in parts of Sind. Standing crops damaged by blight, rust or insects in parts of three districts; prospects otherwise good, but cotton in Broach is below average owing to unseasonable rain in January. Reaping of late crops progressing in fifteen, and ploughing and sowing operations in five, districts. Cotton-picking continues in seven districts. Deficiency of fodder in one district. Agricultural stock good. Scarcity in parts of Baroda. Number on relief works, 2,093. Prices steady except in two districts.

Bengal.—*For week ending 10th March.*—Numerous local storms with rain occurred during the week over the greater part of Bengal Proper. In Bihar and Orissa there were a few light showers. The rain has benefited the spring rice and other standing crops, and has facilitated the preparation of lands for the sowing of autumn rice and jute. The harvesting of spring crops is in progress, and the reports are generally favourable except from Chittagong and Noakhali where the rainfall has been excessive. The collection of opium is in progress; but the outturn is not so promising as before owing to the prevalence of blight in parts of Bihar. Cattle are generally in good condition, and there is plenty of fodder and water in all districts. The distribution of gratuitous relief in Faridpur has practically ceased. The price of rice is reported to have slightly risen in some districts.

North-Western Provinces and Oudh.—*For week ending 14th March*—Weather seasonable. Slight rain in five districts. Harvesting of spring crops and opium collection in progress. In Banda and Jhansi wheat has been injured by rust. Prospects are favourable. Supplies and fodder sufficient. Prices generally steady.

Punjab.—*For week ending 14th March.*—Rain has fallen in all but three districts. Extra spring crops being sown. Cotton sowings in progress. Land is being prepared for the autumn crops. The condition and prospects of the standing crops are good. The spring crops in parts of Lahore are said to have been damaged by field rats and floods from the river. Cattle are generally in good condition and fodder is sufficient throughout the province. The poppy crop is in good condition. Prices falling in three districts; stationary elsewhere.

Central Provinces.—*For week ending 14th March.*—The clouds have cleared away and the weather is favourable for harvesting. The wheat crop in Saugor is reported to be a complete failure, and that of the adjacent district of Damoh is very bad. In Hoshangabad the crop is apparently rather worse than was anticipated. The outturn will be fair in the Nagpur country and in Chhattisgarh.

Burma.—*For week ending 10th March.*—Slight rain throughout Upper Burma except in Thayetmyo, Minbu, Magwe, and the Shan States. In Lower Burma the harvesting of the main paddy crop is nearly finished. Dry-weather crops in Amherst and Tavoy are in good condition. In Upper Burma an excellent wet-weather paddy harvest has been gathered in most places. Sowing of dry-weather paddy and other crops progressing satisfactorily. Reaping of gram, peas, and beans continues. Crop prospects generally favourable and outturns on the whole fair. Fodder and water sufficient. The price of paddy has fallen in eleven districts, and has risen in Mandalay. The price of rice has fallen in six districts and has risen in two others. Prices of paddy are below normal everywhere except in Tavoy, Mergui, Kyaukphyu, and Sandoway where the supply and demand are local. The paddy market is late, and there seems to be a falling tendency in the price of the grain in the principal export markets.

Assam.—*For week ending 14th March.*—Slight rain. Early rice-ploughing and sugarcane-pressing still continue. Condition of cattle good, and fodder and water sufficient.

Mysore and Coorg.—*For week ending 14th March.*—**MYSORE:** Crops and prospects good. *Ragi* (*Eleusine coracana*) harvested in Bangalore. Rice sown in parts of the Tumkur and Bangalore districts, and harvested in Mysore and parts of the Bangalore and Chitaldrug districts. Prices fallen slightly in two districts.

COORG: Threshing of rice completed. Manuring of fields in progress. Coffee-picking completed. Fodder and water for cattle sufficient. Prices stationary.

Berar and Hyderabad.—*For week ending 14th March.*—**BERAR:** The hot weather has fairly set in. Standing crops continue favourable. Threshing of spring crops in progress. Reaping of gram and linseed completed in the Wun district. Preparation of land for the ensuing crop has commenced throughout the province. Fodder sufficient except in parts of the Akola district where it is reported scanty. Water-supply sufficient. Prices steady.

HYDERABAD: No rain during the week. Harvesting of hot-weather crops continues. Cutting of spring crops commenced. Prices steady.

Central India.—*For week ending 14th March.*—Slight rain during the week in parts of Gwalior. Spring crops being reaped in Bhupal, Bundelkhand, and Baghelkhand. The outturn in Bhopal, Bundelkhand, Goona, and parts of Gwalior will probably be below average. Prices of food-grains rising in parts of Gwalior and Bundelkhand, high in Bhopal, and steady in other Agencies. The condition of the opium crop is indifferent in Bhopal and Neemuch, but good in other parts.

Rajputana.—*For week ending 14th March.*—Rainfall slight in parts. Agricultural operations, standing crops, and cattle, generally satisfactory. Prospects generally good. Harvest commenced in places. Pasturage or fodder sufficient. Opium injured in Todgurh by high winds and cloudy weather. Prices falling in three States, rising in two others, and steady elsewhere.

Kashmir.—*For week ending 13th March.*—Snow and rain during the week. Prospects of spring crops are generally good, but fine weather is now required to prepare land for autumn crops. Prices favourable.

Jammu.—*For week ending 8th March.*—Good rain. Fodder plentiful and cattle in good condition. Prices falling.

Nepal.—*For week ending 10th March.*—Weather pleasant and sunny. Prospects fair.

M. FINUCANE,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 4TH MARCH 1893, AND FROM 1ST JANUARY TO 3RD MARCH 1894.

N.B.—As regards the figures in column Total Earnings from 1st January 1894, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week during the 1st-half of 1893.	WEEK ENDING 4TH MARCH 1893.				WEEK ENDING 3RD MARCH 1894.				Earnings from 1st January to 4th March 1893.	Earnings from 1st January to 3rd March 1894.	Increases during the 1st-half of 1894.	Decreases during the 1st-half of 1894.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			Total.	Per mile open per week.		Total.	Per mile open per week.						
	R	Miles.	R	R	Miles.	R	R	R	R	R	R	R	
State lines worked by companies.													
Standard gauge—													
East Indian	619	1,634	9,71,657	595	1,634	11,67,753	715	90,19,296	1,02,36,704	12,17,408	...	...
Bengal-Nagpur	180	803	1,57,965	183	862	1,76,733	205	13,77,149	14,41,707	64,558	...	...
Indian Midland	145	752	1,01,384	135	752	1,19,650	159	10,14,303	10,75,053	60,750	...	...
Bezwada Extension	96	21	2,506	119	21	1,472	70	21,520	12,784	8,736	...	...
Metre gauge—													
Rajputana-Malwa (a)	296	1,699	4,47,719	264	1,699	5,47,010	322	44,53,874	47,06,070	2,52,196	...	...
South Indian	157	1,043	1,66,357	159	1,043	1,45,419	139	13,78,460	11,34,074	2,44,386	...	...
Southern Mahratta (b)	109	1,107	1,21,779	110	1,164	1,24,615	107	9,70,848	9,86,895	16,047	...	2,43,786	
Bengal and North-Western (c)	162	756	1,24,204	164	756	1,20,620	160	10,39,001	10,32,907	6,094	...	6,034	
Rohilkund and Kumaon (Lucknow-Barcilly section)	74	223	15,403	69	223	20,598	92	1,43,837	1,73,265	29,428	...	...
Palanpur-Deesa . . . . .	...	...	...	...	16	810	51	...	6,925	6,925	...	...
TOTAL	272	8,098	21,08,974	260	8,170	24,24,686	297	1,94,18,288	2,06,07,044	13,88,756	...	...
State lines worked by the State.													
Standard gauge—													
North Western (state) (d)	229	2,509	6,19,451	247	2,507	6,83,999	273	48,14,651	55,19,436	7,04,785	...	...
Oudh and Rohilkhand (state)	272	692	1,56,687	226	740	1,99,165	269	15,47,022	17,57,073	2,10,051	...	...
Eastern Bengal (state) (including metre and 2' 6" gauges)	250	777	1,95,441	252	813	2,20,420	271	18,15,723	23,40,480	5,24,757	...	...
Bengal Central (e)	120	125	10,450	132	125	13,650	109	1,40,515	1,31,440	...	9,075	...	
East Coast (state)	55	91	(f) 4,208	46	260	20,818	78	(f) 6,422	1,65,446	1,59,004	...	...
Metre gauge—													
Burma (state)	224	715	2,32,007	324	730	2,11,482	290	17,64,812	14,69,669	...	2,95,143	...	
Special gauges—													
Jorhat (state provincial)	46	28	882	32	28	1,194	43	8,934	9,135	201	...	...
Cherra-Companyganj (state provincial)	58	8	512	64	8	473	59	4,446	4,126	320	...	...
TOTAL	231	4,945	12,25,638	248	5,217	13,51,201	259	1,01,02,525	1,13,96,765	12,94,260	...	...
Lines worked by guaranteed companies.													
Standard gauge—													
Great Indian Peninsula (g)	610	1,490	9,87,103	663	1,490	9,64,154	647	81,22,815	87,03,450	5,80,635	...	...
Bombay, Baroda and Central India	765	461	3,28,557	713	461	3,54,000	768	26,50,117	27,84,128	1,34,011	...	...
Madras	242	840	2,15,931	256	840	2,19,950	262	18,42,679	16,58,866	...	1,83,811	...	
TOTAL	525	2,791	15,30,691	548	2,791	15,38,104	551	1,20,15,611	1,31,46,446	5,30,835	...	...
TOTAL (GUARANTEED AND STATE)	304	15,834	48,65,303	307	16,178	53,13,991	322	4,21,36,424	4,53,50,275	32,13,851	...	...
Assisted companies.													
Standard gauge—													
Delhi-Umballa-Kalka	140	161	20,227	126	161	23,036	143	1,79,607	1,95,559	15,952	...	...
Tarapur	277	22	5,700	259	22	6,610	300	54,335	55,205	930	...	...
Metre gauge—													
Rohilkund and Kumaon (Company's section)	122	67	5,205	78	67	9,560	143	39,403	80,924	41,521	...	...
Dibru-Sadiya	126	78	8,913	114	78	10,820	138	83,169	87,387	3,918	...	...
TOTAL	142	328	40,045	122	328	50,006	152	3,56,814	4,19,135	62,321	...	...
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	173	333	53,979	162	333	68,560	206	5,07,296	5,00,312	...	6,984	...	
The Gaekwar's Pottal	103	13	1,593	116	13	910	70	12,081	9,255	...	2,826	...	
Rajputana-Bhatinda	124	108	15,717	146	108	15,106	140	1,03,138	1,06,828	1,690	...	...
Metre gauge—													
Southern Mahratta (Mysore section) (h)	104	331	29,336	89	362	30,735	85	2,97,793	2,61,931	...	35,862	...	
The Gaekwar's Mehsana	80	93	6,666	72	93	7,450	80	61,386	68,240	6,854	...	...
Kolhapur	83	29	2,809	97	29	2,571	89	23,710	16,266	...	7,444	...	
Special gauge—													
The Gaekwar's Dabhoi	82	72	6,000	83	72	5,850	81	45,623	43,584	...	2,039	...	
TOTAL	125	979	1,16,010	118	1,010	1,31,182	130	10,53,027	10,06,416	...	46,611	...	
Lines owned and worked by native states.													
Metre gauge—													
Rhavanagar-Gondal-Junagarh-Porbandar	148	334	43,621	131	334	51,580	154	3,70,528	3,55,910	...	14,618	...	
Jetalsar-Rajkot	24	...	...	...	46	3,794	82	...	25,045	25,045	...	...
Jodhpur-Bickaneer	53	291	15,738	54	364	25,100	69	1,58,690	2,24,671	65,981	...	...
Special gauge—													
Morvi	70	94	5,599	60	94	8,742	93	56,018	61,592	5,574	...	...
TOTAL	93	719	64,958	90	838	89,225	106	5,85,236	6,67,218	81,982	...	...
GRAND TOTAL	282	17,800	50,86,316	285	18,354	55,84,404	301	4,41,31,501	4,74,43,044	33,11,543	...	...

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(e) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(f) Total earnings of the Bezwada-Godavari section from the date of opening, viz., 30th February 1893.

(g) Includes the Wardha Coal, Dhond-Manmad, Khamgaon, and Amratoli railways.

(h) Includes the Mysore Nanjangud and the Yesvantpur-Mysore frontier sections.

CALCUTTA,
16th March, 1894.

F. B. HEBBERT,
Under Secretary.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XLVI OF 1893-94.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Earnings* from 1st April 1893, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week in 1892-93.	WEEK ENDING 4TH MARCH 1893.				WEEK ENDING 3RD MARCH 1894.				Earnings from 1st April 1893 to 4th March 1893.	Earnings from 1st April 1893 to 3rd March 1894.	Increase in 1893-94.	Decreases in 1893-94.
		Mean mile-age worked.	Earnings.		Mean mile-age worked.	Earnings.							
			TOTAL.	Per mile open per week.		TOTAL.	Per mile open per week.						
State lines worked by Companies.	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>Miles.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
<i>Standard gauge—</i>													
East Indian	580	1,634	9,71,657	595	1,634	11,67,753	715	4,51,62,208	4,70,69,300	19,06,092	...	...
Bengal-Nagpur	140	863	1,57,965	183	862	1,76,733	205	51,74,620	57,80,497	4,05,877	...	...
Indian Midland	129	752	1,01,384	135	752	1,19,636	159	40,01,817	46,84,150	80,333	...	...
Beswada Extension	80	21	2,506	119	21	1,472	70	93,483	91,383	...	...	2,100
<i>Metre gauge—</i>													
Rajputana-Malwa (a)	258	1,699	4,47,719	264	1,699	5,47,010	322	2,05,14,809	2,07,98,056	2,83,158	...	...
South Indian	110	1,043	1,66,357	150	1,043	1,15,419	139	72,66,581	71,71,048	...	...	95,533
Southern Mahratta (b)	87	1,107	1,21,779	110	1,104	1,24,615	107	43,00,262	54,57,409	11,57,147	...	...
Bengal and North-Western (c)	137	756	1,24,204	164	756	1,20,620	160	48,77,316	47,71,591	...	...	1,05,725
Rohilkund and Kumaon (Lucknow-Bareilly section)	66	223	15,403	69	223	20,593	92	6,29,917	6,80,670	50,758	...	...
Palanpur-Deesa . . . . .	..	..	...	..	10	810	51	...	(d) 11,317	11,317	...	...
TOTAL	243	8,098	21,08,974	260	8,170	24,24,656	207	9,28,1,007	9,65,14,421	16,91,324	...	...
State lines worked by the State.													
<i>Standard gauge—</i>													
North Western (state) (e)	201	2,500	6,10,451	247	2,507	6,81,991	273	2,31,60,873	2,74,61,124	41,02,501	...	...
Odisha and Rohilkhand (state)	235	692	1,56,687	226	740	1,92,115	261	76,71,170	80,86,472	41,05,096	...	...
Eastern Bengal (state) (including metre and 2' 6" gauges)	292	777	1,95,441	252	813	2,20,427	271	1,10,20,705	1,17,80,719	7,69,014	...	...
Bengal Central (f)	120	125	10,450	132	115	13,051	109	7,17,04	7,11,717	...	...	5,547
East Coast (state) . . . . .	..	91	4,208	46	266	20,515	75	(g) 0,422	(h) 0,12,572	5,96,150	...	...
<i>Metre gauge—</i>													
Burma (state)	194	715	2,32,007	324	730	2,11,482	290	65,03,072	57,06,513	...	...	7,96,559
<i>Special gauges—</i>													
Jorhat (state provincial)	46	28	882	32	28	1,194	43	62,159	65,671	3,513	...	...
Cherra-Companyganj (state provincial)	47	8	512	64	8	473	59	17,745	20,576	2,831	...	...
TOTAL	217	4,945	12,25,639	248	5,217	13,51,401	250	4,91,5,595	5,44,46,594	50,80,999	...	...
Lines worked by Guaranteed Companies.													
<i>Standard gauge—</i>													
Great Indian Peninsula (i)	513	1,490	9,87,103	661	1,490	9,64,154	647	3,63,30,611	3,50,51,424	...	...	3,88,187
Bombay, Baroda and Central India	605	401	3,27,557	713	401	3,54,000	769	1,30,75,004	1,37,72,301	6,93,397	...	...
Madras	226	840	2,15,031	250	840	2,19,950	62	90,62,537	90,41,483	4,28,046	...	...
TOTAL	442	2,701	15,30,691	548	2,791	15,38,104	551	5,54,81,052	5,92,15,209	7,34,150	...	...
TOTAL (GUARANTEED AND STATE)	271	15,434	48,65,303	307	10,178	53,13,991	322	20,06,63,744	21,01,70,223	95,12,479	...	...
Assisted Companies.													
<i>Standard gauge—</i>													
Delhi-Umballa-Kalka	132	161	20,227	126	161	23,030	141	10,06,060	11,26,335	1,20,275	...	...
Takrasur	252	22	5,700	259	22	6,010	300	2,65,110	2,60,201	...	...	4,909
<i>Metre gauge—</i>													
Rohilkund and Kumaon (Company's section)	119	67	5,205	78	67	9,560	143	3,77,515	4,26,733	49,194	...	...
Dibru-Sadiya	123	75	8,913	114	75	10,500	135	4,50,025	4,76,716	17,711	...	...
TOTAL	135	325	40,045	122	325	51,100	152	21,17,740	22,00,011	1,82,271	...	...
Lines owned by native states and worked by other agencies.													
<i>Standard gauge—</i>													
The Nizam's guaranteed state	151	333	53,070	162	333	69,560	206	24,52,727	24,98,911	46,184	...	...
The Gaekwar's Petlad	90	13	1,503	110	13	910	70	58,907	55,199	...	...	3,798
Rajputana-Bhatinda	92	106	15,717	140	108	15,100	140	4,93,760	6,32,150	1,38,390	...	...
<i>Metre gauge—</i>													
Southern Mahratta (Mysore section) (j)	94	331	20,116	89	362	30,735	85	13,98,460	15,84,299	1,85,830	...	...
The Gaekwar's Melsana	59	93	6,066	72	93	7,450	80	2,51,107	3,07,818	53,701	...	...
Kolhapur	67	20	2,809	97	29	2,571	89	92,099	1,02,472	9,773	...	...
<i>Special gauge—</i>													
The Gaekwar's Dabhoi	66	72	6,000	83	72	5,550	81	2,26,487	2,23,094	...	...	3,403
TOTAL	107	979	1,10,010	118	1,010	1,31,182	130	49,76,316	54,03,013	4,26,677	...	...
Lines owned and worked by native states.													
<i>Metre gauge—</i>													
Rhavnagar-Gondal-Junagadh-Forbandar	102	334	43,621	131	334	51,599	154	15,69,828	18,43,511	2,73,683	...	...
Jetalsar-Rajkot . . . . .	..	..	..	..	46	3,794	82	..	(k) 1,25,052	1,25,052	...	...
Jodhpur-Hickaneer	60	291	15,738	54	364	25,100	69	8,39,183	8,82,040	42,857	...	...
<i>Special gauge—</i>													
Morvi	65	94	5,599	60	94	8,742	93	2,93,430	3,04,527	11,089	...	...
TOTAL	80	719	64,958	90	838	89,225	106	27,02,450	31,56,130	4,55,680	...	...
GRAND TOTAL	251	17,860	50,80,310	285	18,354	55,84,404	301	21,04,50,270	22,10,27,377	1,05,77,107	...	...

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Total earnings from 8th November 1893 to 31st March 1894.

(e) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(f) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(g) Total earnings of the Berwada-Godavari section from date of opening, viz., 20th February 1893.

(h) Total earnings of the Berwada-Godavari section from the 1st April 1893, and of the Godavari-Vizianagram section and the Coimbatore and Vizianagram branches from the date of opening, viz., 15th July 1893.

(i) Includes the Wardha Coal, Dhond-Maumad, Khangaon, and Amroli railways.

(j) Includes the Mysore-Nanjangud and the Yewantpur-Mysore frontier sections.

(k) Total earnings from 12th April 1893 to 3rd March 1894.

F. B. HEBBERT.

Under Secretary.

CALCUTTA,
The 16th March, 1894.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1894—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEAT SORT.		RICE, COMMON.		JAWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum hypnoides).		MARUA OR RAGI (Eleusine coracana).		KANONI OR ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR, THUR, CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.			
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Bengal—continued.																												
Rikht, south—																												
Monghyr	16 12 14 0 16 0	16 0 18 0 10 0	13 10 13 10 13 5	13 10 13 10 13 5	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6	15 12 14 6
Gaya	13 8 13 8 13 8	13 8 13 8 13 8	11 0 11 0 11 0	11 0 11 0 11 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0	15 0 16 0 16 0
Patna	16 0 17 0 17 0	16 0 17 0 17 0	10 0 10 0 10 0	10 0 10 0 10 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0	17 0 18 0 18 0
Shahabad																												
Rikht, north—																												
Purnea	18 0 16 0 16 0	18 0 16 0 16 0	13 0 12 0 12 0	13 0 12 0 12 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0	16 0 16 0 16 0
Ribhagpur	16 8 16 8 16 8	16 8 16 8 16 8	14 4 14 4 14 4	14 4 14 4 14 4	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8	16 8 16 8 16 8
Darbhanga	13 0 13 0 13 0	13 0 13 0 13 0	8 0 8 0 8 0	8 0 8 0 8 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0	15 0 15 0 15 0
Muzaffarpur	14 0 14 0 14 0	14 0 14 0 14 0	10 8 10 8 10 8	10 8 10 8 10 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8	14 8 14 8 14 8
Saran	13 0 13 0 13 0	13 0 13 0 13 0	8 8 8 8 8 8	8 8 8 8 8 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8	15 8 15 8 15 8
Champan	14 0 14 0 14 0	14 0 14 0 14 0	10 0 10 0 10 0	10 0 10 0 10 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0
N.W. Provinces—																												
Meerut	14 0 14 0 14 0	14 0 14 0 14 0	8 0 8 0 8 0	8 0 8 0 8 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0
Meerut	15 0 15 0 15 0	15 0 15 0 15 0	9 0 9 0 9 0	9 0 9 0 9 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0	13 0 13 0 13 0
Benares	13 0 13 0 13 0	13 0 13 0 13 0	7 0 7 0 7 0	7 0 7 0 7 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0	11 0 11 0 11 0
Champur	14 0 14 0 14 0	14 0 14 0 14 0	10 0 10 0 10 0	10 0 10 0 10 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0
Jaunpur	14 0 14 0 14 0	14 0 14 0 14 0	10 0 10 0 10 0	10 0 10 0 10 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0
Allahabad	14 0 14 0 14 0	14 0 14 0 14 0	10 0 10 0 10 0	10 0 10 0 10 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12 0 12 0	12 0 12																	

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1864—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.																												
DISTRICTS.	WHEAT.		BARLEY.		RICE. BEST SORT.		RICE. COMMON.		JAWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhaleum</i>).		MARUA OR RABI (<i>Echinochloa crus-galli</i>).		KANGNI OR KAKUM, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR, OR THUR, CADJAN PEA (<i>Caranum indicum</i>).		PINK PIGEON.		SALT.			
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Punjab—																												
Sriharan—																												
Hissar	24 0	22 0	50 0	50 0	...	...	12 0	12 0	37 0	38 0	30 0	31 0	...	...	23 0	20 0	46 0	45 0	...	...	...	...	100 0	100 0	11 0	10 0	10 0	10 0
Ferozepore	25 0	23 0	54 0	48 0	...	...	9 0	9 0	35 0	40 0	24 0	30 0	...	...	32 0	32 0	41 0	40 0	...	...	...	...	100 0	100 0	12 8	12 0	12 0	12 0
Montgomery	22 0	23 0	36 0	35 0	...	...	10 0	11 0	34 0	35 0	25 0	26 0	...	...	...	...	36 0	39 0	...	...	...	...	220 0	220 0	12 0	12 0	12 0	12 0
Central—																												
Gurgaon	22 0	21 0	36 0	36 0	...	...	10 0	9 0	34 0	34 0	26 0	26 0	...	...	...	...	34 0	34 0	...	...	...	...	123 0	123 0	10 0	10 0	10 0	10 0
Delhi	21 0	20 0	32 0	32 0	...	...	12 0	12 0	31 0	32 0	23 0	23 0	...	...	...	...	32 0	31 0	...	...	...	...	70 0	70 0	10 0	10 0	10 0	10 0
Rohatak	21 0	21 0	35 0	35 0	...	...	12 0	12 0	32 0	31 0	24 0	25 0	...	...	...	...	34 0	34 0	...	...	...	...	100 0	100 0	11 0	11 0	11 0	11 0
Karnal	21 0	21 0	30 0	30 0	...	...	10 0	10 0	30 0	30 0	25 0	25 0	...	...	...	...	34 0	34 0	...	...	...	...	160 0	160 0	10 0	10 0	10 0	10 0
Labore	23 0	22 0	39 0	36 0	...	...	11 0	11 0	39 0	32 0	23 0	21 0	...	...	...	...	37 0	33 0	...	...	...	...	80 0	80 0	12 0	12 0	12 0	12 0
Sub-montane—																												
Unbala	25 0	24 0	36 0	36 0	...	...	11 0	11 0	35 0	35 0	23 0	22 0	...	...	...	...	35 0	35 0	...	...	...	...	130 0	130 0	12 12	12 12	12 12	12 12
Ludhiana	28 0	26 0	46 0	45 0	...	...	13 0	13 0	40 0	38 0	24 0	24 0	...	...	...	...	44 0	44 0	...	...	...	...	100 0	100 0	13 0	13 0	13 0	13 0
Jullundur	28 0	28 0	48 0	44 0	...	...	10 0	10 0	34 0	36 0	22 0	22 0	...	...	...	...	30 0	35 0	...	...	...	...	100 0	100 0	12 8	12 8	12 8	12 8
Hoshiarpur	27 0	26 0	33 0	36 0	...	...	10 0	10 0	33 0	37 0	20 0	20 0	...	...	...	...	35 0	34 0	...	...	...	...	120 0	120 0	12 4	12 4	12 4	12 4
Gurdaspur	28 0	28 0	40 0	40 0	...	...	14 0	14 0	32 0	30 0	26 0	26 0	...	...	...	...	33 0	33 0	...	...	...	...	100 0	100 0	12 0	12 0	12 0	12 0
Amritsar	25 0	25 0	44 0	44 0	...	...	10 0	11 0	34 0	34 0	21 0	21 0	...	...	...	...	36 0	32 0	...	...	...	...	90 0	90 0	12 0	12 0	12 0	12 0
Hills—																												
Simla	20 0	20 0	27 0	22 0	...	...	8 0	9 0	19 0	19 0	15 0	14 0	...	...	...	...	22 0	23 0	...	...	...	...	90 0	90 0	9 8	9 8	9 8	9 8
Kangra	15 0	15 0	16 0	20 0	...	...	12 0	12 0	11 0	11 0	11 0	11 0	...	...	...	...	20 0	20 0	...	...	...	...	120 0	120 0	10 0	10 0	10 0	10 0
North-western—																												
Sialkot	21 0	21 0	40 0	38 0	...	...	13 0	13 0	33 0	33 0	24 0	24 0	...	...	...	...	32 0	32 0	...	...	...	...	120 0	120 0	13 0	13 0	13 0	13 0
Cuttawala	20 0	20 0	39 0	34 0	...	...	12 0	12 0	28 0	28 0	25 0	25 0	...	...	...	...	33 0	32 0	...	...	...	...	90 0	90 0	12 8	12 8	12 8	12 8
Gagat	24 0	24 0	33 0	33 0	...	...	12 0	12 0	28 0	28 0	25 0	25 0	...	...	...	...	32 0	32 0	...	...	...	...	110 0	110 0	13 0	13 0	13 0	13 0
Bahm	26 0	24 0	45 0	42 0	...	...	13 0	14 0	30 0	30 0	28 0	28 0	...	...	...	...	33 0	32 0	...	...	...	...	120 0	120 0	14 0	14 0	14 0	14 0
Kawalpindi	23 0	23 0	33 0	33 0	...	...	8 0	8 0	30 0	32 0	26 0	26 0	...	...	...	...	34 0	34 0	...	...	...	...	70 0	70 0	13 8	13 8	13 8	13 8
Hesra	18 0	18 0	26 0	26 0	...	...	11 0	12 0	28 0	28 0	20 0	20 0	...	...	...	...	24 0	24 0	...	...	...	...	90 0	90 0	11 0	11 0	11 0	11 0
Pakhar	19 0	19 0	34 0	31 0	...	...	9 0	9 0	27 0	27 0	22 0	21 0	...	...	...	...	17 0	17 0	...	...	...	...	98 0	98 0	45 0	45 0	45 0	45 0
Kohat	23 0	23 0	40 0	37 0	...	...	12 0	12 0	23 0	23 0	27 0	26 0	...	...	...	...	20 0	20 0	...	...	...	...	240 0	240 0	50 0	50 0	50 0	50 0
Western—																												
Shikhar	28 0	28 0	40 0	40 0	...	...	9 0	9 0	30 0	30 0	32 0	32 0	...	...	...	...	42 0	40 0	...	...	...	...	160 0	160 0	13 0	13 0	13 0	13 0
Jang	24 0	25 0	49 0	36 0	...	...	10 0	8 0	40 0	40 0	30 0	30 0	...	...	...	...	33 0	32 0	...	...	...	...	200 0	200 0	12 0	12 0	12 0	12 0
Mooltan	19 0	18 0	30 0	30 0	...	...	12 0	12 0	28 0	24 0	26 0	26 0	...	...	...	...	29 0	28 0	...	...	...	...	80 0	80 0	12 4	12 4	12 4	12 4
Banna	20 0	27 0	54 0	40 0	...	...	12 0	11 0	40 0	40 0	38 0	31 0	...	...	...	...	53 0	52 0	...	...	...	...	90 0	90 0	50 0	50 0	50 0	50 0
D. I. Khan	28 0	27 0	50 0	45 0	...	...	9 0	8 0	39 0	39 0	33 0	34 0	...	...	...	...	43 0	43 0	...	...	...	...	120 0	120 0	42 0	42 0	42 0	42 0
Muzaffargah	23 0	23 0	31 0	30 0	...	...	14 0	14 0	21 0	20 0	20 0	25 0	...	...	...	...	29 0	27 0	...	...	...	...	110 0	110 0	12 0	12 0	12 0	12 0
D. G. Khan	20 0	18 0	30 0	30 0	...	...	6 0	6 0	34 0	32 0	28 0	26 0	...	...	...	...	26 0	27 0	...	...	...	...	100 0	100 0	27 8	27 8	31 4	31 4
Sind and Baluchistan—																												
Karachi	16 0	15 0	...	...	...	...	8 8	10 8	20 0	20 0	17 0	17 0	...	...	...	...	20 0	20 0	...	...	...	...	91 7	91 7	14 8	14 8	14 8	14 8
Hyderabad																												
Thar and Parkar (Umarho).	15 0	15 0	...	...	...	...	7 8	9 8	19 0	19 0	17 8	18 0	...	...	...	...	20 0	20 0	...	...	...	...	128 0	128 0	12 12	12 12	12 12	12 12
Sakhar (Shikharpur)	13 4	12 15	...	...	...	...	13 6	10 6	...	...	21 0	21 8	...	...	...	...	8 0	7 12	...	...	...	...	112 0	112 0	12 0	12 0	12 0	12 0
Upper Sind Frontier	19 0	18 8	...	...	...	...	8 0	10 0	24 0	26 0	22 0	22 8	...	...	...	...	23 8	25 8	...	...	...	...	142 0	142 0	12 0	12 0	12 0	12 0
Quetta	16 0	17 0	...	...	...	...	8 0	9 0	23 0	26 0	21 0	22 8	...	...	...	...	24 0	25 8	...	...	...	...	160 0	160 0	10 0	10 0	10 0	10 0
Quetta	14 0	14 0	22 8	21 8	5 0	5 0	5 0	7 0	31 0	32 0	17 8	18 0	...	...	...	...	20 0	19 12	20 0	20 0	20 0	20 0	70 0	70 0	9 12	9 12	9 8	9 8

[illegible]

Not procurable.

Not recorded

Five - 13

QUANTITIES RUPEE IN SERS OF 80 TOLAS.

DISTRICTS	WHEAT.		BARLEY		RICE, BEST SORT		RICE, COMMON		JAWAR OR CHOLU (Sorghum vulgare).		BAJRA OR GURBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine coracana).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARRAR, OR THUR, CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Palghat Coast—																										
Malabar	8 10	8 10	10 14	10 14	10 14	10 14	11 5	11 5	•	•	•	•	19 11	19 11	•	•	•	•	•	•	•	•	126 2	126 2	12 10	12 10
S. Canara	8 8	8 8	10 10	10 10	10 10	10 10	12 0	12 0	•	•	•	•	19 5	19 5	•	•	•	•	•	•	•	•	121 8	121 8	14 3	14 3
South, central—																										
Coimbatore	9 0	9 13	10 13	10 6	10 13	10 13	11 5	11 5	17 0	17 13	19 2	19 2	13 14	23 0	•	•	•	•	•	•	•	•	131 3	131 3	12 11	12 11
Nilgiris	7 13	7 13	9 13	9 13	9 13	9 13	11 13	11 13	16 10	16 10	16 10	16 10	16 10	16 10	•	•	•	•	•	•	•	•	274 3	274 3	11 0	11 0
Salem	7 8	7 11	9 13	9 13	9 13	9 13	11 13	11 13	16 10	16 10	16 10	16 10	16 10	16 10	•	•	•	•	•	•	•	•	145 13	145 13	13 8	13 8
Central—																										
Bellary	11 8	10 10	10 3	10 3	10 3	10 3	10 13	10 13	22 11	23 11	20 11	21 10	25 5	26 3	•	•	•	•	•	•	•	•	72 14	85 2	11 14	11 14
Anantapur	8 5	8 5	12 5	12 5	12 5	12 5	13 0	13 0	22 11	22 11	23 8	23 8	23 5	23 5	•	•	•	•	•	•	•	•	97 3	97 3	11 14	11 14
Cuddapah	9 3	9 10	9 14	9 14	9 14	9 14	11 6	11 6	22 14	22 14	20 5	20 5	20 3	19 8	•	•	•	•	•	•	•	•	140 0	140 0	12 3	12 3
Karnool	9 8	9 8	10 11	10 11	10 11	10 11	11 6	11 6	22 14	22 14	20 10	20 10	•	•	•	•	•	•	•	•	•	•	170 2	170 2	11 11	11 11
East Coast, north—																										
Ganjam	•	•	10 11	10 11	10 11	10 11	11 10	11 10	•	•	•	•	21 10	21 10	•	•	•	•	•	•	•	•	86 8	86 8	10 2	10 2
Vizagapatnam	12 0	12 0	8 14	8 14	8 14	8 14	10 3	10 3	21 10	21 10	23 13	23 13	22 3	22 3	•	•	•	•	•	•	•	•	97 3	97 3	11 11	11 11
Godavari	9 0	9 0	9 6	9 6	9 6	9 6	13 0	13 0	10 5	10 5	20 6	20 6	27 5	27 5	•	•	•	•	•	•	•	•	133 11	133 11	12 8	12 8
East Coast, central—																										
Kistna	7 8	8 8	11 11	11 8	12 6	12 2	14 11	14 3	14 11	14 3	•	•	26 13	26 13	•	•	•	•	•	•	•	•	140 14	140 14	13 3	13 3
Nellore	9 10	9 10	11 2	11 2	13 13	13 13	13 13	13 13	18 6	18 6	16 14	16 14	25 0	24 10	•	•	•	•	•	•	•	•	93 5	93 5	12 13	12 13
East Coast, south—																										
Madras	9 5	9 5	10 8	10 5	11 2	11 2	11 2	11 2	14 6	14 6	13 3	13 3	19 13	19 13	•	•	•	•	•	•	•	•	110 13	110 13	13 2	13 2
Chingleput	•	•	9 0	8 10	10 10	9 13	10 10	10 10	12 5	12 5	12 5	12 5	19 3	18 8	•	•	•	•	•	•	•	•	108 14	108 14	13 3	13 3
N. Arcot	7 2	6 13	10 5	9 11	11 5	11 5	11 5	11 5	18 3	17 5	14 16	16 8	21 6	21 6	•	•	•	•	•	•	•	•	160 13	160 13	12 5	12 5
S. Arcot	7 0	7 0	13 13	12 6	13 4	12 3	13 4	13 4	20 3	13 6	18 8	17 11	19 2	18 5	•	•	•	•	•	•	•	•	209 0	209 0	13 11	13 11
Tanjore	6 10	7 6	13 11	12 8	14 3	15 0	14 3	15 0	14 5	12 11	6 0	16 0	21 6	24 3	•	•	•	•	•	•	•	•	145 13	145 13	12 14	12 14
Trichinopoly	6 10	6 10	9 11	9 11	10 14	10 3	10 14	10 3	17 3	17 3	21 10	18 6	21 10	23 10	•	•	•	•	•	•	•	•	145 6	145 6	13 0	13 0
Semi-arid—																										
Tamilnadu	8 8	8 8	9 8	9 8	10 6	10 0	10 6	10 0	•	•	•	•	•	•	•	•	•	•	•	•	•	•	58 5	58 5	13 14	13 14
Madras	8 3	7 13	10 8	10 2	11 6	11 6	11 6	11 6	16 3	16 3	14 11	14 11	24 0	23 3	•	•	•	•	•	•	•	•	97 3	97 3	13 10	13 10
Mysore—																										
Mysore	8 8	8 8	9 0	8 8	9 0	8 8	10 12	10 12	25 0	24 0	16 0	16 0	23 0	23 0	•	•	•	•	•	•	•	•	96 0	96 0	10 0	10 0
Bangalore	10 6	10 5	7 8	7 8	8 3	8 3	8 3	8 3	23 0	23 0	18 0	18 0	24 12	26 0	•	•	•	•	•	•	•	•	96 0	96 0	10 0	10 0
Mandya	9 8	9 8	7 4	7 4	8 0	8 0	8 0	8 0	20 0	20 0	18 0	18 0	25 0	25 0	•	•	•	•	•	•	•	•	150 0	150 0	9 8	9 8
Channarayana	11 0	9 8	9 0	9 0	10 0	10 0	10 0	10 0	25 0	24 0	30 0	32 0	28 0	28 0	•	•	•	•	•	•	•	•	224 0	224 0	10 0	10 0
Channarayana	•	•	8 8	8 8	9 0	9 0	10 0	10 0	•	•	•	•	30 0	30 0	•	•	•	•	•	•	•	•	200 0	200 0	9 8	9 8
Channarayana	9 0	8 0	10 0	10 0	12 0	12 0	12 0	12 0	28 6	26 12	•	•	32 4	34 10	•	•	•	•	•	•	•	•	240 0	240 0	9 0	9 0
Channarayana	10 8	9 11	9 3	8 6	12 14	13 2	13 2	13 2	36 0	36 0	28 0	28 0	38 0	38 0	•	•	•	•	•	•	•	•	300 0	300 0	10 8	10 8
Channarayana	12 0	12 0	13 0	10 8	13 0	13 0	13 0	13 0	36 0	36 0	28 0	28 0	38 0	38 0	•	•	•	•	•	•	•	•	300 0	300 0	9 0	9 0
Coast—																										
Coast	8 0	8 0	7 0	7 0	10 8	10 8	13 0	13 0	•	•	•	•	29 0	30 8	•	•	•	•	•	•	•	•	110 0	110 0	10 0	10 0
Aden	8 0	8 0	•	•	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	•	•	•	•	•	•	•	•	•	•	65 5	65 5	35 0	35 0

* Not sold.



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EXTRAORDINARY.

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CALCUTTA, THURSDAY, MARCH 22, 1894.

FINANCIAL STATEMENT for 1894-95.

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FINANCIAL STATEMENT for 1894-95.

PART I.

GENERAL REVIEW.

PRELIMINARY.

In accordance with the Statutory Rules for the discussion of the Financial Statement of the Governor General in Council, I have caused a printed copy of the Financial Statement of 1894-95 to be delivered to each Member; and I proceed to submit to the Council the explanations I desire to offer with reference to it. Following the example set last year by Sir David Barbour, the prescribed Financial Statement will form the Second Part of the published compilation, and will set forth and explain in detail the various figures of the receipts and outgoings of the Government, being intended both for the information of the public, and as a permanent official record of the financial arrangements and prospects of the current and the approaching year. My accompanying explanation, which will form the first part of the compilation, is intended to give Honourable Members a more general view of the accounts and estimates, leaving fuller information regarding the details to be sought for in the more elaborate compilation, which has been printed and distributed in accordance with the rules.

2. I have so recently had occasion to lay before Honourable Members a review of our recent and present general financial position that I am to a certain extent discharged from the obligation to look on this occasion beyond the figures of the three years, the finance of which I have to explain, *viz.*, the past year, the current year and the coming year. I do not think that any Finance Minister has yet had the evil fortune to present figures which for all three years shew a deficit of Revenue, but I shall not waste the time of the Council in again going over the ground covered by the statement I laid before them three weeks ago, and bemoaning the adverse fate which a continually dwindling Rupee imposes upon us. I pass at once to the consideration of the accounts and estimates which it is my duty to explain.

ACCOUNTS, 1892-93.

3. The accounts of 1892-93, as finally made up, shew a deficit of Rx. 833,412, as compared with the deficit in the Revised Estimate of Rx. 1,681,900. The improvement, which amounts to Rx. 248,488, is composed of a number of small differences scattered over both the Revenue and Expenditure heads, none of which are large enough to require particular mention. In short, the Revised Estimate presented to the Council twelve months ago represented as accurately as an estimate could be expected to do the outturn of the year. The accounts were made up at an exchange a little less than 1s. 3d. per rupee; the total amount of Council Bills drawn during the year being £16,532,215 at the average rate of 1s. 2'985d.

4. The usual appropriation report, containing the Comptroller and Auditor General's review and comparison of the estimates and accounts of the year, was published in last week's *Gazette of India*; and with it the year's accounts are consigned to past history.

REVISED ESTIMATES, 1893-94.

+ 299,600 — 650,300 — 60,800 + 487,500 Net — 76,000	5. As compared with the Revised Estimates for 1892-93, which we have seen were very accurately justified by the final figures, the Budget Estimate of 1893-94 provided under <i>Revenue</i> heads for better Land Revenue Rx. 299,600, worse Opium Revenue Rx. 650,300, worse Salt Revenue Rx. 60,800, better Railway Revenue Rx. 487,500, and a number of minor differences. In the aggregate the difference was a difference for the worse of Rx. 15,500.
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+ 335,100 — 621,800 — 241,600 + 252,000 + 654,800 Net + 378,500	6. The Revised Estimates of 1893-94 shew that we have had a very favourable Land Revenue year, even after taking into account the fact that Rx. 207,200 of the increase comes in, in Madras and Bombay, by deduction from, or charge to, other heads. The return is about 25½ crores, whereas we have never yet come up to 25, and is Rx. 335,100 in excess of Budget. But, on the other hand, the loss of Opium Revenue is by Rx. 621,800 greater than anticipated, and whereas the lowest figure recorded for many years has been Rx. 7,879,182, we this year estimate to receive only Rx. 6,694,400. The loss under Salt Revenue has been much greater than anticipated, being Rx. 241,600 as compared with Budget Estimates. On the other principal Revenue heads taken together there has been a gain as compared with Budget of Rx. 252,000. Railways have done extremely well during the year, the Revenue being taken at Rx. 654,800 better than Budget, and more than a crore better than last year.
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7. These differences and a number of minor ones give us a net improvement of Rx. 423,800 upon the Budget Estimates on the Revenue side,* of which Rx. 104,900 goes to Provincial account, leaving Rx. 318,500 for Imperial.

1,595,100 — 318,900 1,276,200	8. The Budget Estimates of the year were for a deficit of Rx. 1,595,100 upon the year's account. With the improvement of Revenue which I have noticed, our Expenditure if kept within estimate would have brought out at the end of the year a deficit of only Rx. 1,276,200. Our deficit, however, stands at Rx. 1,792,800, or Rx. 516,600 greater than this figure. And indeed, as a short opium crop has saved us Rx. 370,100 on our estimated opium payments, I have really to explain Rx. 886,700 of excess of Expenditure over Estimate in 1893-94.
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150,500 151,500 318,300 620,300 — 89,000 540,300	9. The only heads of <i>Imperial Expenditure in India</i> which shew any noteworthy excess of Expenditure over Estimate are Interest on Debt (Rx. 159,500), Working Expenses of State Railways (Rx. 151,500), and the Army Expenditure (Rx. 318,300). The excess under the first represents for the most part the discount on the Loan raised in August, which amounted to Rx. 133,000. The excess Expenditure under the second arises in connection with the larger traffic already referred to. Of the Army Expenditure Rx. 263,500 is due to Exchange Compensation Allowances: there has also been expenditure in excess of the Budget Grants of Rx. 21,500 for certain special military and political operations, of Rx. 48,100 for special expenditure in connection with the Gilgit Agency, and Rx. 26,700 for special purchases of horses and mules: on the other hand, savings are anticipated from some of the Budget Grants.
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We have saved Rx. 89,000 by short Expenditure upon Special Defences.

10. The items I have mentioned account for excess Imperial Expenditure in India of Rx. 540,300. The smaller differences result in a net saving of Rx. 26,600 and the real excess in the total figures, after allowing for Opium, is Rx. 513,700. So that we have saved more than enough, in minor differences over the rest of the account, to pay for the Exchange Compensation Allowances to non-military officers. These were not included in the Budget, but are estimated at Rx. 137,800 under the non-military heads.

* I neglect for present purposes the fact that about Rx. 30,000 of this is due to the operation in 1893-94 of the New Tariff Act.

11. The *sterling expenditure* account compared with Budget Estimate shews £104,100 excess payments under Interest; excess marine charges £27,300; short charges for special defence works £66,000, giving, with a few smaller differences, a net excess of £65,800.

	104,100
	27,300
	<u>—66,000</u>
Net	<u>65,400</u>

12. The *exchange* upon the expenditure was estimated, at 1s. 2½d., to cost Rx. 9,935,900; it is now estimated at Rx. 307,200 more.

13. Adding together these items, the deterioration which I have explained on the expenditure side amounts to the figure above stated, namely—

	Rx.
Imperial Expenditure in India	513,700
Sterling Expenditure	65,800
Exchange	307,200
	<u> </u>
TOTAL	886,700

and leaves the year's account in deficit by Rx. 1,792,800.

14. I ought to mention as a matter of some public interest in connexion with the estimates of 1893-94, that the Royal Commission on Opium is expected to cost in India about Rx. 20,000, and in England about £1,500; of these amounts, half will be charged to Indian Revenues. The smallness of the expenditure is for the most part due to the fact that the Commissioners (except the one who was placed on the Commission as an officer of the Government of India) neither required nor received any remuneration for their services, being determined that their laborious task should cost as little as possible to the people of India.

BUDGET ESTIMATES, 1894-95.

15. In explaining the Budget Estimates for 1894-95 I ask the Council first to go back to my statement that the Revenue in the Revised Estimates of 1893-94 falls short of the Budgetted Expenditure of that year by Rx. 1,276,200. Our revenue of the coming year is largely estimated upon the basis of the Revised Estimates of the current year, and I propose first to shew, as compared with those Revised Estimates, what additional Revenue under the same heads we may expect to come into our account during the year 1894-95.

16. First, under the principal *Revenue* heads, the Estimates of Land Revenue show an increase of Rx. 211,300 upon the high figures of 1893-94; and Salt will, we hope, recover from its backward position of the current year, and bring us in an addition of Rx. 283,000. Under both these heads in fact we have some reason to think that certain short collections of February and March, 1894 will come into the accounts of April or May, that is of 1894-95. On the other hand, we do not think it safe to take Opium at even the figure of 1893-94; our realisations are necessarily affected by the adverse exchange arising out of the low price of silver, and we estimate a falling-off of Rx. 300,800. The remaining principal heads show some increases and some decreases, but on the net account a decrease of Rx. 1,600, giving for this section of the accounts a net increase of Rx. 191,900. To this we have to add the estimated increase in Railways of Rx. 201,900 and in Irrigation of Rx. 144,200; but, on the other hand, we lose Rx. 160,400 under Mint Receipts (by reason of discontinuance of coinage). The net amount of all these is an increase of Rx. 377,600, which, by a number of minor differences under other heads, becomes Rx. 395,400. Of this total amount of increase of our revenues, Rx. 240,300 belongs to the Provincial account, and Rx. 155,100 to Imperial. In respect of Revenue, therefore, we expect on the Imperial account to be better off in the approaching year by only Rx. 155,100, as compared with the Revised Estimates of 1893-94; and the result therefore is that if we had on

	+211,300
	+283,000
	<u>—300,800</u>
	<u>—1,600</u>
Net	<u>+191,900</u>

	+191,900
	+201,900
	+144,200
	<u>—160,400</u>
	<u>+377,600</u>

the time. This is, as has been often explained, the grant of surplus revenue to the construction of Protective Railways and Irrigation Works. Part of the original Rx. 1,500,000 is already pledged, that is, it is used to meet the loss to Government on its contracts in respect of the Bengal-Nagpur and Indian Midland Railways. That loss, in the coming year, is estimated at Rx. 368,800, and there is also an estimate of Rx. 10,000 for actual famine charges; so that of the whole grant only Rx. 1,121,200 is capable of being resumed, or rather withheld. We have deemed it expedient to allow Rx. 45,000 on account of certain Irrigation works, to remain charged against this head, but the remaining Rx. 1,075,200 will remain unspent in 1894-95. The principal Railway work which is being charged to this head at present is the East Coast Railway. And, as this work is classed also as a Productive work, a considerable grant has been given to it, under the head of Expenditure not charged against Revenue, so that this particular work will not very greatly suffer by the suspension of the grant. But this only means that the effect of the reduction is passed on to other Railway projects.

27. One other measure we have been obliged to take, namely, to call on Provincial Governments for contributions to our aid, in other words to force upon them severe economies, and appropriate the results to the benefit of our own account. The Government of India were most unwilling to have recourse to a measure which practically means the stoppage for the time of all administrative improvement, a measure which they feel must take all the heart out of Provincial Governments, by making them surrender all the fruits of careful administration, to fill the yawning gulf of our sterling payments. But as the Government of India said in addressing its demand to them, "the imperious necessity for imposing new taxation obliges the Government of India first to exhaust all available methods of increasing their resources; and this necessity is the only justification they can put forward for so soon making a practical revision of 'contracts' made only two years ago, and calling in balances which the Local Governments might legitimately claim as pledged to them for the purpose of administrative improvement."

28. The Government of India wish to acknowledge the readiness with which this demand has been met. The demand was issued on March 1st; it had been complied with by March 12th. Though not very large in amount, except in one case (that of Lower Burma), the demand comes so closely after the adjustment of assigned revenue to assigned expenditure, that it means in every case the adoption of active measures to restrict expenditure; and it must be remembered also that it comes after the Local Governments have already had, in the Exchange Compensation allowances, to meet new expenditure over and above their assignments.

29. The total amounts obtained from the Local Governments come to Rx. 405,000, their balances being, in nearly every case, reduced by the demand to the minimum prescribed by the Secretary of State.

30. By these three measures the deficit in our account is reduced by Rx. 2,621,200, namely:—

	Rx.
New Import Duties, net produce	1,140,000
Suspension of Famine Grant	1,076,200
Contributions from Local Governments	405,000
	<u>2,621,200</u>

from Rx. 2,923,100 to Rx. 301,900, at which figure it stands in the final statements.

31. I have already in my statement made in this place on March 10th given a full account of the reasons which have led to the Government accepting this deficit for the year 1894-95. I shall not weary the Council by a repetition of a subject then very elaborately discussed.

CLOSING OF THE MINTS.

32. The central fact of the Financial History of the year was the closing of the Mints on 26th June last. When the last Budget Estimates were presented to this Council, the Government of India were waiting for the Report of the Committee assembled under Lord Herschell's Presidency, to whom had been committed the examination of the Currency proposals of the Government of India. The Committee reported under date May 31st. Their recommendation was as follows :—

"It remains for us to state the conclusions at which we have arrived. While conscious of the gravity of the suggestion, we cannot, in view of the serious evils with which the Government of India may at any time be confronted if matters are left as they are, advise Your Lordship to overrule the proposals for the closing of the Mints and the adoption of a gold standard which that Government, with their responsibility and deep interest in the success of the measures suggested, have submitted to you.

But we consider that the following modifications of these proposals are advisable. The closing of the Mints against the free coinage of silver should be accompanied by an announcement that, though closed to the public, they will be used by Government for the coinage of rupees in exchange for gold at a ratio to be then fixed, say 1s. 4d. per rupee; and that at the Government treasuries gold will be received in satisfaction of public dues at the same ratio."

33. The Government of India having considered the Report, telegraphed to the Secretary of State on June 15th, proposing to take immediate action on this decision; the Secretary of State's consent was given on June 20th, and the necessary legislation was carried through on June 26th.

34. It was, of course, expected that the value of silver would be immediately affected by this change. It stood at about 38d. till June 25th, and then in four days it fell to 30½d. In July it recovered in the first week to 34d., but settled afterwards at about 32½d. In August and September it stood at about 34d. but it fell during October, and its price from then till the middle of January stood at about 32d. After this, a renewed fall set in, and in the first week of March the price was quoted at 27d.; at that price the metallic value of the rupee is about ten pence farthing.

35. Meantime, Silver legislation was taking place in the United States of America. Congress met on August 7th, and a Bill for the repeal of the silver purchase clause of the Law of 1890 was speedily introduced and was passed on August 28th by an unexpected majority. The Bill remained under discussion in the Senate from August 28th till October 30th, when it was passed after a strong opposition. It received the President's signature on November 1st. But it will be seen from my statement of the history of the price of silver that the legislation of the United States was practically a foregone conclusion. Its effect had been discounted, and the final passing of the law produced but little change in the price. The doubtful element in the case was the Indian legislation, and when that legislation became an accomplished fact, the price of silver immediately assumed a lower level.

36. During the months succeeding the closing of the Mints the price was favourably affected by a strong demand from India. The amounts imported into India during these months were Rx. 2,019,100, Rx. 781,400, Rx. 858,400, Rx. 1,127,400, Rx. 450,400, Rx. 926,600, Rx. 1,658,400, and in February Rx. 1,167,800. Total Rx. 8,989,500.

37. We have naturally been very much interested in the question what became in this country of these large imports of silver, but our enquiries have satisfied us that there has really been a very large demand for it for private use and possibly also for hoarding. The divorce between the value of coined and of uncoined silver brought about a state of things utterly unknown in Indian history—in the experience at least of any of the present generation—*vis.*, that uncoined silver could be sold at a profit for considerably less than its weight in coined silver. Silver dealers rushed in to make a profit out of the inability of the ordinary Indian to understand that it was not necessarily a profitable transaction to buy a tola of rupee-silver for fifteen annas. The question was violently agitated of imposing a silver import duty, so as to prevent a demand for silver that threatened to annihilate, by its own force, that balance of trade which had hitherto required settlement by Council Bills. But it was recognized that this demand for silver would have to be exhausted before our new Currency policy could have a fair chance, and it was determined to leave it to the operation of natural causes. The announcement was made upon January 18th that no duty would be placed on imported silver in aid of the Currency policy.

38. A certain amount of this silver, but not, so far as we can find, a very large amount, passed into Native States for use in coinage. It was easy to foresee that, by the closing of our Mints, our rupees would be appreciated with reference to the silver coinage of Native States, especially if measures were not adopted in these States to restrict their coinage in a corresponding measure. We advised the various Durbars to watch the current rate of exchange between their rupees and the Government rupee, and most of them stopped coinage very shortly after we had done it. The Native States are not, however, so favourably situated as we are, with reference to the maintenance of an appreciated coinage; for their rupees can, in most cases, be manufactured without elaborate machinery, and so far as we know (though we have not yet full information on the point), the local systems of currency are in very few cases strictly limited, like our own, to coin issued by the State in which it is current. We are, however, continuing to watch the effect of our policy upon the coin of Native States, and to advise them, from time to time, as to the economic effect of measures taken by ourselves or intended by them.

39. This excessive import of silver was not the only obstacle which our Currency measures had to meet with. We had been obliged, for reasons for which we were not responsible, to initiate these measures at the most unfavourable time of the year, namely, the beginning of the slack season—that is, the season when our exports are smallest; and the refusal of the Secretary of State to issue his Bills under 15½d. brought other importers into competition besides the importers of silver, and the balance of trade on the whole actually turned against India for a time. I think it is now recognized that the policy of refusing to issue Bills was a mistaken policy, and that it would have been better to issue Bills moderately so as to meet the demands on the Home Treasury. But the circumstances we had created were altogether new, and both officials and merchants and bankers had all to learn, by actual experience, what new economic forces had been called into existence, and how they affected the question of the appreciation of the rupee. The Secretary of State announced, on January 20th, his abandonment of his attempt to maintain a forced value for his Bills, and since then the course of commerce has given us ground for expecting that we shall be able to maintain the rupee at a value considerably above its metallic value, though not as yet approaching the limit at which there is any chance of its functions as a Currency beginning to be replaced by gold.

40. The first considerable issue of Council Bills was on 31st January, when a rate of 14½d. was obtained. The rate fell, till on the 26th February it stood at 13½d., but it has since then recovered to about 14d.

41. The question of the future value of silver is so doubtful that I hesitate to express any opinion regarding it. We are told that it has now touched bottom, but we have been told that very often, in past times, and yet it has sunk lower. I do not agree with those who think that if we were to open our Mints, we would benefit by enhancing the value of silver. It should be remembered that we can enhance that value only by actually absorbing a considerable share of the world's produce of the metal. But the absorption and coinage of a large amount of silver is an effect that can only follow, and be concomitant with, a fall in the value of the rupee. It is, in fact, economically, the effort of the Currency of the country to adapt itself, by increase in volume, to its decrease in value. In other words, if the opening of our Mints is to enhance the value of silver, it can do so only by a process which involves the depreciation of the value of the rupee; and therefore, as it seems to me, no enhancement of the value of silver, brought about by our opening our Mints, can be of any advantage to us.

42. I think that even those who do not believe in the ultimate success of our currency legislation, must at all events admit that we have, by its means, escaped an immediate disaster; and those who believe that the only way of issue from the difficulty lies through bimetallism, will admit that they are several steps nearer its realization when the rest of the world has ceased to rely on India's consent to bear the main portion of the burden of silver-depreciation.

SECRETARY OF STATE'S OPERATIONS.

43. By the circumstances to which I have alluded, the sale of Council Bills was practically in suspense from July 1893 to January 1894, inclusive. The Secretary of State had estimated to raise £18,700,000 by Bills, of which £1,189,200 was the estimated amount of net payments to Railway Companies, the remainder representing the current requirements of the year. During the first three months of the year he issued Bills for £5,722,799, an unusually large amount, which raised his sterling balance on June 30th to £4,173,925; but from that date till the end of January the amounts received were, in each of the seven months, £51,750, £78,250, £6,672, £4,791, £609,544 (in November), £20,937, £90,658, giving a total of only £862,602.

44. During this period, therefore, the Secretary of State had to carry on his transactions by borrowing. The high balance of June 30th carried him over July and August, and besides this balance he had at that time over £400,000 in hand on account of a borrowing and repaying transaction provided for in the Budget Estimates. He had estimated to raise £1,300,000 of 3 per cent. stock to pay off Railway debentures, and though he raised most of this amount in July, the repayments were not complete till October. His cash balance, however, was very low in the end of August, namely, £460,903. In September

£25,000 of this came into October. he issued 3½ per cent. debentures for £1,385,000, and borrowed temporarily

£500,000; and the net temporary borrowings in subsequent months were—October £1,500,000, November £750,000, December £750,000, January £2,750,000, giving a total of £6,250,000.

45. The figures as made up on actual accounts till the end of January, and estimates received from the Secretary of State for the two last months give us—

	Till January : Accounts.	February and March Ac- counts and Estimates.	Total for year.
Funds raised by Permanent Debt	1,386,000	...	1,386,000
Council Bills	6,585,400	2,814,600	9,400,000
Temporary Borrowing (net)	6,250,000	—250,000	6,000,000
	<hr/> 14,221,400	<hr/> 2,564,600	<hr/> 16,786,000

It will be seen therefore that the Estimate of Council Bills now made falls short by £9,300,000 of the Estimate of last March, and that this amount has been made up by permanent debt £1,386,000, temporary debt £6,000,000, a reduction in the cash balance of £1,013,000: total £8,399,000; besides reductions in the payments to Railway Companies and on account of remittances.

46. We have *per contra* an enormous accumulation of silver in our Treasury Balances in this country. The £8,399,000 of debt incurred, and cash balance reduced, during the year are represented, at an exchange of 15*d.*, by Rx. 13,438,400 in this country, and our cash balances in India being practically increased by this amount, stand at the close of January, February, and March at the unprecedented figures of Rx. 23,802,200, Rx. 25,016,500 and Rx. 26,251,800 (estimated).

47. Next year, it will be seen that it is not the present intention of the Secretary of State to draw Bills on our accumulations of silver in order to pay off his temporary debt. He proposes to borrow £8,300,000, of which £6,000,000 will be used to discharge the temporary obligations outstanding at the end of the current year; and the rest is required for his ordinary transactions. The amount for which he proposes to draw, £17,000,000, is only the expenditure of the year, with the addition of the Capital outlay on account of State Railways, and a portion of his remittance payments. It must, as usual, be understood that these figures are given with reservation of entire liberty to the Secretary of State to vary his borrowings and his drawings as he may find occasion.

LOANS IN INDIA.

48. In the Budget Estimates of 1893-94 we proposed to raise a loan of Rx. 3,000,000. On July 14th, while we were still in ignorance of the approaching failure of Council Bills, a notification was issued calling for tenders for Rx. 3,500,000 at 3½ per cent., and at the same time notice was issued for the discharge of such part of the 4½ per cent. loans of 1878 and 1879 (excluding the 7 shillings per cent. portion) as still remained unconverted, under previous notifications, into four per cents. The loan was raised at an average of Rs. 96-3-2½ per cent., producing Rx. 3,366,130, against a nominal value of Rx. 3,499,100 (as Rx. 900 remained unissued). Of the 4½ per cent loan we estimate to have paid off Rx. 1,100,000 during the current year, leaving Rx. 241,447 undischarged. The three-and-a-half per cents. are now above par.

49. It is hardly necessary to say that with our huge silver balances, we have no intention of raising a loan in India during the year for which estimates are now being presented.

CONCLUSION.

50. Such then is our programme for the approaching year,—a programme of retrenchment and of vigilance, intended to tide us over what I have called a transition period. The means which we have adopted in our Budget Estimates of nearly balancing our Revenue and Expenditure, are means which will hardly be available a second time. It is at some risk that we suspend even for one year the provision of a crore or a crore and a half which we shall certainly require if a famine season comes upon us: we cannot call our financial position safe till we find ourselves again with that crore to the good. The forty lakhs also which we obtain from the Provincial Governments exhausts for the time that source of relief from temporary difficulties. A year hence, as I said a fortnight ago, we shall certainly have to reconsider our position, and we hope by that time to have a much more definite knowledge of the conditions upon which our future financial position rests.

PART II.

DETAILS OF ACCOUNTS AND ESTIMATES.

Section I.—Accounts of 1892-93.

51. The Revised Estimates for the year 1892-93 showed a deficit of Rx. 1,081,900. As anticipated by Sir D. Barbour in paragraph 18 of the Financial Statement of March last, I am now able to state that the actual deficit is somewhat less. The final Accounts have been closed with a deficit of Rx. 833,412.

52. Explanations of the variations under the several heads of the Account figures from those of the Budget and Revised Estimates will be found in the Appropriation Report published in the *Gazette of India* of the 17th Instant. The following statement contains a general comparison of the Revised Estimates with the Accounts of the year:—

		Revised Estimate.	Accounts.	Accounts, better.	Accounts, worse.
REVENUE.					
India	Rx.	89,683,000	89,819,707	136,707	...
England	£	211,400	220,233	8,833	...
Exchange	Rx.	126,800	132,498	5,698	...
TOTAL	Rx.	90,021,200	90,172,438	151,238	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	64,965,100	65,021,394	...	56,294
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—363,800	—177,359	...	186,441
NET	Rx.	64,601,300	64,844,035	...	242,735
England	£	16,563,600	16,334,541	229,059	...
Exchange	Rx.	9,938,200	9,827,274	110,926	...
TOTAL	Rx.	91,103,100	91,005,850	97,250	...
Deficit	Rx.	1,081,900	833,412	248,488	...

1892-93. General
Results.

53. The total Revenue and total Expenditure in India were higher than taken in the Revised Estimate by Rx. 136,707 and Rx. 56,294, respectively, giving a net improvement of Rx. 80,413. The distribution of these variations between Provincial and Imperial was as follows:—The Imperial Revenue fell short of the Revised Estimate by Rx. 19,678, and the Imperial Expenditure exceeded the Revised Estimate by Rx. 86,350, while the Provincial and Local Revenue exceeded the Revised Estimate by Rx. 156,385, and the Provincial and Local Expenditure fell short of the Revised Estimate by Rx. 30,056. Consequently there was an improvement in the Provincial and Local Section of the Accounts of Rx. 186,441, and a deterioration in the Imperial Section of Rx. 106,028.

In England there was a reduction in Expenditure, including Exchange, of Rx. 339,985, and an increase of Revenue of Rx. 14,531; these together yield

an improvement in England of Rx. 354,516. Deducting from the last figure Rx. 106,028, the amount of the deterioration in the Imperial Section of the Accounts in India, we arrive at the net amount of Rx. 248,488, by which the deficit of the Accounts fell short of that estimated in March last.

54. The larger part of the increase in Revenue in India occurred under the Principal Heads of Revenue, Rx. 130,375. The Army Receipts were also under-estimated by Rx. 57,243. 1892-93. Revenue in India.

55. The Army Expenditure in India was under-estimated in the Revised Estimates by Rx. 66,891. Under other heads the Expenditure on the whole was slightly less than the Revised Estimate. 1892-93. Expenditure in India.

56. The Army Expenditure in England fell short of the Revised Estimate by £133,504 and the Special Defence Expenditure by £48,668, owing in both cases chiefly to the progress in the supply of stores being smaller than was anticipated. 1892-93. Expenditure in England.

57. The Expenditure not charged to Revenue amounted to Rx. 3,986,290, being very slightly less than the amount taken in the Revised Estimate. 1892-93.

Section II.—Revised Estimate of 1893-94.

58. The following statement contains a general comparison of the figures of the Budget and Revised Estimates of 1893-94 :—

			Budget.	Revised.	Revised, better.	Revised, worse.	
REVENUE.							
India	.	Rx.	89,650,900	90,121,000	430,100	...	
England	.	£	193,500	187,700	...	5,800	
Exchange	.	Rx.	121,300	120,800	...	500	
TOTAL			Rx.	90,005,700	90,429,500	423,800	...
EXPENDITURE.							
India—							
Imperial, Provincial, and Local	.	Rx.	66,572,300	66,548,400	23,900	...	
Adjustment for Provincial and Local Surplus and Deficit	.	Rx.	—751,200	—478,800	..	272,400	
NET			Rx.	65,821,100	66,069,600	...	248,500
England	..	£	15,843,800	15,909,600	...	65,800	
Exchange	.	Rx.	9,935,900	10,243,100	...	307,200	
TOTAL			Rx.	91,600,800	92,222,300	...	621,500
DEFICIT			Rx.	1,595,100	1,792,800	...	197,700

59. There has been a moderate increase in the Revenue; and the total Expenditure in India has been restricted to a sum slightly less than the Estimate of March last; but the Imperial Expenditure in India and the Expenditure in England have exceeded the Budget Estimate, and the slight fall in the rate of exchange from 1s. 2'75d. to 1s. 2'6d. has caused an increase in the direct charge for exchange of Rx. 265,900. The net result is that it is now anticipated that the deficit of the year will exceed that entered in the Budget Estimate by Rx. 197,700, and will amount to the very considerable sum of Rx. 1,792,800. Probably the deficit will be somewhat reduced when the accounts of the year are made up. 1893-94. General Results.

1893-94. Revenue
in India.

60. The increase in the Revenue in India above the Budget Estimate amounts on the whole only to Rx. 430,100. But the Revenues generally have increased in a very satisfactory manner, and it is the heavy falling off in the receipts from Opium and Salt that has reduced the net increase to the amount named. Of the improvement of Rx. 430,100, the sum of Rx. 325,200 is Imperial and Rx. 104,900 Provincial and Local.

1893-94. Decreases
of Revenue in
India.

61. The only heads under which the Revenue will fall short of the Budget Estimates by any considerable amount are :—

	Rx.
Opium	621,800
Salt	241,600
Provincial Rates	220,800
Marine	54,700
Gain by Exchange	78,000

62. The decrease under Opium is in the receipts from the sale of Bengal Opium, and is due partly to the small crop having necessitated a reduction of 351 chests in the quantity sold, but mainly to the average price realised being only Rs. 1,109 a chest as compared with Rs. 1,250 taken in the Budget Estimate.

63. The decrease under Salt is largest in Madras, amounting to Rx. 140,200 ; there it is due, not to any reduction in the quantity of salt issued, but to the fact that purchasers have again begun, probably in consequence of the fall in the price of Government securities, to avail themselves of the option of deferring payment of duty for six months on lodging security. In Northern India the falling off is considerable, amounting to Rx. 120,000, and represents an actual reduction in the quantity of salt issued. Owing to a failure of manufacture at the Sambhar Lake, the price of that salt had to be raised, and this necessarily had the result of reducing the sales of it. This ought not, however, to have caused a reduction of Salt Revenue in the whole of India, as Salt from other sources should in ordinary course have taken the place of the Sambhar Salt ; but this has not occurred to nearly the full extent of the reduction in Northern India.

64. The decrease in Provincial Rates occurs in Madras. Part of it is nominal, being caused by a change in classification which transfers certain quit-rents, amounting to Rx. 141,100, from this head to Land Revenue. The remainder is due to the suspension of the Village Cess in Madras for one year (1st July 1893 to 30th June 1894), the accumulated balance of the local fund to which the receipts from the cess appertain being sufficient to meet a year's expenditure.

65. The decrease under Marine occurs in the Imperial Marine Department and is nominal, being counterbalanced by a reduction in Expenditure ; recoveries on account of ships or launches built or other work done at the Government Dockyards for Local Governments being now taken on the Dockyard Accounts as deductions from Expenditure instead of as Revenue. The decrease would have been larger had it not been for large receipts, amounting to Rx. 19,300, not anticipated in the Budget Estimate, from the hire of vessels of the Indian Marine.

66. The uncertainty in estimating the transactions which pass under the head of Gain by Exchange was explained in paragraph 48 of the Financial Statement of last March.

1893-94. Increases
of Revenue in
India.

67. The following are the more important increases of Revenue in India :—

	Rx.
Land Revenue, including that due to Irrigation	311,500
Stamps	116,900
Excise	212,000
Forest	88,300
State and Guaranteed Railways	646,300

68. Part, Rx. 141,100, of the increase under Land Revenue is nominal, as explained in paragraph 64 above. A considerable part, Rx. 66,100, of the increase in Bombay is also nominal, as it occurs in the adjustment of alienated Land Revenue, and is counterbalanced by an increase in Expenditure. See paragraph 77 below. The remainder, Rx. 104,300, represents the real increase and is contributed to by all Provinces, except the North-Western Provinces and Oudh, Burma and the Central Provinces.

69. The increase under Stamps occurs in all Provinces except Burma. The increase under Excise is also general, the largest increases being in Bengal, Rx. 60,000; Madras, Rx. 50,000; Bombay, Rx. 46,000; and the North-Western Provinces and Oudh, Rx. 30,000.

70. The largest part of the increase under Forest occurs in Burma, where, owing to a favourable season and the development of forest operations, it is anticipated that the receipts will exceed the Budget Estimate by Rx. 85,000.

71. The Railway Revenue has developed in a most satisfactory manner. The Budget Estimate took credit for a considerable increase in the receipts above those of 1892-93; but the returns up to date justify the anticipation that the Estimate will be exceeded by nearly two-thirds of a crore of rupees. Almost every Railway has shared in the general prosperity, the only exception of note being the Burma Railway, on which the development of traffic has experienced a check for reasons believed to be of a temporary nature: the prices of paddy have been low, and the cultivating classes in Burma have consequently been less well off than usual.

72. The decrease in the sterling Revenue is accounted for by the fact that the Secretary of State, owing to the failure for a time to sell Council Bills, had ^{1893-94. Revenue in England.} for a great part of the year no balance available, as usual, for temporary investment. The receipts under Interest are therefore expected to fall short of the Budget Estimate by £10,400. The receipts under most other heads will also be less than the estimates by small amounts; but the aggregate of these decreases is more than counterbalanced by an increase of £13,700 under Army Receipts in England.

73. The Imperial Expenditure in India is expected to exceed the Budget ^{1893-94. Expenditure in India.} Estimate by Rx. 143,600, while the Provincial and Local Expenditure will be less than the Estimate by Rx. 167,500. The difference between these two is the Rx. 23,500 shown in paragraph 58 as the reduction of the Expenditure in India below the Budget Estimate. This figure is the net result of a number of increases and decreases.

74. Before referring to the several increases and decreases, one cause of ^{Exchange Compensation Allowances.} increased expenditure under most heads may be mentioned. In August last the Government of India decided to give to European and Eurasian officers not domiciled in India some compensation for the losses being suffered by them in consequence of the great and continued fall in the rate of exchange. The form which the portion of this compensation that affects Expenditure in India took was the grant to such officers of an allowance, payable monthly with salary, and designated Exchange Compensation Allowance, sufficient to enable each officer to remit to Europe one-half his salary, subject to a maximum limit of £1,000 a year, at a privileged rate of exchange, which was fixed till further orders at 1s. 6d. the rupee. The allowance is payable as a percentage on salary, varying with the rate of exchange assumed as the market rate for the quarter, and calculated to yield an amount equal to the difference between one-half salary converted at 1s. 6d. and one-half salary converted at the average market rate. The average market rate adopted for the payments of Exchange Compensation Allowance in each quarter is the average Calcutta demand rate for the

three months ending on the 15th of the month preceding the quarter. The allowances were granted with effect from the 1st April 1893. The rates taken as the average market rates for calculating the payments in each quarter have been—

	s.	d.
April to June 1893	1	2½
July to September 1893	1	3½
October to December 1893	1	3½
January to March 1894	1	3½
Average for the whole year	1	3½

75. The following table shows the payments of Exchange Compensation Allowance as taken in the Revised Estimates under each head of Account, Imperial and Provincial:—

	Imperial.	Provincial.	TOTAL.
	Rx.	Rx.	Rx.
3. Land Revenue	4,200	40,400	44,600
4. Opium	2,500	...	2,500
5. Salt	2,800	300	3,100
6. Stamps	100	100	200
7. Excise	500	200	700
9. Customs	900	1,600	2,500
11. Forest	7,100	4,700	11,800
12. Registration . . . . .	...	100	100
15. Post Office	3,400	...	3,400
16. Telegraph	8,500	...	8,500
17. Mint	1,800	...	1,800
18. General Administration	13,400	23,800	37,200
19 A. Law and Justice: Courts of Law	3,200	64,700	67,900
19 B. Law and Justice: Jails	1,300	4,000	5,300
20. Police	4,800	25,800	30,600
21. Marine	5,200	700	5,900
22. Education	300	10,100	10,400
23. Ecclesiastical	8,900	...	8,900
24. Medical	1,200	21,800	23,000
25. Political	12,600	2,500	15,100
26. Scientific and other Minor Departments	9,200	1,400	10,600
30. Stationery and Printing	300	600	900
37. Construction of Railways . . . . .	...	100	100
38. State Railways: Working Expenses	20,300	1,800	22,100
39. Guaranteed Companies (Land and Super- vision)	3,100	...	3,100
41. Miscellaneous Railway Expenditure	1,700	...	1,700
42. Major Works: Working Expenses	3,300	5,700	9,000
43. Minor Works and Navigation	1,700	...	1,700
44. Military Works	9,600	...	9,600
45. Civil Works	4,300	21,700	26,000
46. Army: Effective	*263,500	...	*263,500
47. Special Defence Works	1,600	...	1,600
TOTAL	401,300	232,100	633,400

* This is the net amount paid, after making from the amounts due the prescribed deductions on account of family remittances at the favourable rate of 1s. 4½d. which were made between April and August before the orders granting the Exchange Compensation Allowances issued. Those orders withdrew the privilege of making family remittances through the Government Account.

The distribution of the Provincial total of Rx. 232,100 among the several Provinces is as follows:—

	Rx.
Central Provinces	13,800
Burma (Lower)	19,700
Assam	7,800
Bengal	45,000
North-West Provinces and Oudh	42,700
Punjab	30,100
Madras	38,400
Bombay	34,600
TOTAL	232,100

76. The more important increases of Expenditure in India in 1893-94 as compared with the Budget Estimates are—

	Rx.
Assignments and Compensations	81,400
Interest	157,000
Law and Justice—Courts of Law	89,600
Political	97,500
Stationery and Printing	38,600
State Railways—Working Expenses	171,600
Army	318,300

*1893-94. Increases
of Expenditure
in India.*

77. The increase under Assignments and Compensations occurs almost entirely in Bombay: the debit and credit adjustments of alienated Land Revenue—adjustments peculiar to that Province—have been increased in consequence of the actual area of certain alienated lands in Sind having been found to be larger than the area previously recorded: there is a similar increase on the Revenue side under Land Revenue. See paragraph 68 above.

78. The increase under Interest represents the discount on the $3\frac{1}{4}$ per cent. loan for Rx. 3,500,000 raised in August last, and the portion of the interest on that loan payable in the year 1893-94, diminished by the saving in the interest on the $4\frac{1}{2}$ per cent. paper which was notified for discharge in October. When the Budget Estimate was framed last March, no provision was made for the interest on the new loan, as it was then assumed that it would be issued at 4 per cent., and that the interest payable during the year would be covered by the premium on the loan.

79. The grant of Exchange Compensation Allowances accounts for the larger part of the increase under Law and Justice. But in some Provinces also temporary appointments of Judges not provided for in the estimate have had to be sanctioned or continued.

80. The increase under Political is due chiefly to the enhancement by Rx. 60,000 a year of the subsidy paid to the Amir of Afghanistan, which was agreed to in the negotiations of Sir Mortimer Durand, and to the cost of Sir Mortimer Durand's Mission to Cabul. The Herat Mission, the visit to Mekran of the Agent to the Governor General in Baluchistan, the exploration of the Borkhampti Country, the Kinchaing Mission, and the Anglo-Siamese Boundary Commission have also added to the expenditure under this head.

81. Most of the Provinces show an increase of Expenditure on Stationery and Printing: and the demands on the Calcutta Stationery Office have necessitated considerably larger purchases in this country than were anticipated.

82. The increase of Expenditure on State Railways was caused by the larger traffic and was necessary to earn the larger receipts.

83. The larger part of the increase under Army is due to the grant of Exchange Compensation Allowance, the charge to this head being Rx. 263,500 as

given in the table in paragraph 75. The following supplementary grants were also sanctioned during the year, namely—

	Rx.
For the Kachin, South Lushai and Kelat operations	21,500
For the Gilgit Agency	48,150
For the purchase of additional horses to replace those taken to Egypt by the 7th Dragoon Guards	16,900
For rations on the field service scale in the Chin country	16,200
Other smaller grants	14,550
TOTAL	117,300

1893-94. Decrease
of Expenditure in
India

On the other hand it is anticipated that the Budget Grants for the year will in some cases prove to have been higher than necessary.

84. The more important decreases of Expenditure in India as compared with the Budget Estimates are—

	Rx.
Land Revenue	57,700
Opium	370,800
Forest	69,700
Police	84,000
Marine	115,000
Civil Works	145,400
Special Defences	89,000

85. The decrease under Land Revenue occurs chiefly in the North-Western Provinces and Oudh, Rx. 23,700, Bombay, Rx. 18,400, and Assam, Rx. 12,200. In the North-Western Provinces and Oudh the Expenditure on Survey and Settlement has been restricted below the Estimate: in Bombay the payments to Village officers have been less than the Estimate, and some new establishments for which provision was made have not yet been entertained: in Assam the direct payments for the collection of Land Revenue are declining with the substitution of Tahsils for collection through Mauzadars, and in that Province also some new establishments provided for have not yet been entertained.

86. The reduction in Opium Expenditure is caused by the failure of the crop: the Estimate provided for the payments for an average crop.

87. The Budget grants under Forest have proved to be higher than necessary in all Provinces, the saving being largest in Madras and Bombay.

88. The decrease under Police is distributed over all the Provinces: the amounts entered in the Budget Estimates were generally too liberal, provision being made for schemes of re-organisation and improvement not fully ready to be brought into operation, as well as for the full existing scale of expenditure.

89. Most of the saving under Marine occurs in the Imperial Marine Department and is nominal, being counterbalanced by the reduction in Revenue, as explained in paragraph 65 above. There is also a reduction of Rx. 30,100 in Bengal and Burma, due to the progress in the construction of certain new vessels having been slower than was anticipated.

90. The decrease under Civil Works occurs in the Provincial and Local Expenditure of most of the Provinces, the largest reductions being in Madras and Lower Burma. The progress in some works for which provision was made in the Budget Estimate has not been so great as anticipated.

91. The execution of some works for which provision was made in the Estimate for Special Defences has been postponed: hence the saving under that head.

92. The main cause of the excess of £65,800 in the Expenditure in England was the failure to sell Council Bills for a time, which necessitated borrowing and increased the Interest charges. The increase due to this cause amounts to £84,600. Discount on the Loan of £1,300,000 and on India Debentures, for which no provision was made in the Budget Estimate, amounted to £19,500, and raised the total excess under Interest to £104,100. The Expenditure in England on Special Defence Works will be less than the Estimate by £66,000, the indents for stores sent from India having been reduced in consequence of the postponement of works mentioned in the preceding paragraph. The variations in other heads are smaller, and result in a slight excess over the Budget Estimate.

93. The increase in the Sterling payments accounts for Rx. 41,300 of the increase in the charge under Exchange. The remaining Rx. 265,900 is due to the fall in the rate of exchange from 1s. 2.75d. as estimated in March 1893 to 1s. 2.6d. realised upon the remittances of the year.

Section III.—Budget Estimate of 1894-95.

94. The following Statement compares the Revenue and Expenditure in India and in England in the Budget Estimates of 1894-95 with that in those of 1893-94:—

		1893-94.	1894-95.	1894-95, better.	1894-95, worse.
REVENUE.					
India	Rx.	89,690,900	91,728,000	2,037,100	...
England	£	193,500	173,200	...	20,300
Exchange	Rx.	121,300	123,700	2,400	...
TOTAL	Rx.	90,005,700	92,024,900	2,019,200	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	66,572,300	66,373,500	198,800	...
Adjustment of Provincial and					
Local Surplus or Deficit	Rx.	—751,200	—1,184,400	433,200	...
Net	Rx.	65,821,100	65,189,100	632,000	...
England	£	15,843,800	15,830,300	13,500	...
Exchange	Rx.	9,935,900	11,307,400	...	1,371,500
TOTAL	Rx.	91,600,800	92,326,800	...	726,000
DEFICIT	Rx.	1,595,100	301,900	1,293,200	...

95. The general features of the year 1894-95, as compared with the Budget Estimates of 1893-94, may be enumerated as follows: A substantial increase of Revenue, amounting to Rx. 837,100; an increase of Revenue net (after deducting the increased cost of establishment) of Rx. 1,140,000 by the imposition of new taxation; a large increase of Expenditure in India by the grant of Exchange Compensation Allowances to the services; a large reduction of Expenditure in India secured by the stoppage of all optional Expenditure chargeable to the Famine Grant and by stringent measures of economy under other heads; an increase in the Interest charges in England with reduction of other sterling Expenditure; and a large increase under Exchange caused by the fall in the value of the rupee from 1s. 2½d. to 1s. 2d.

The net result is a considerable improvement: the deficit will be Rx. 301,900 as compared with Rx. 1,595,100 in the Estimates of 1893-94. The reasons

why it has been decided by the Government of India to accept a deficit in the Estimates were fully explained to the Council* on March 10th.

1894-95. Revenue in India. 96. The Revenue in India in 1894-95 is expected to exceed that taken in the Budget Estimates of 1893-94 by Rx. 2,037,100. Of this, the sum of Rx. 1,200,000 is secured by the imposition of new taxes.

The increase in Imperial Revenue is Rx. 2,096,900, while there is a decrease of Rx. 59,800 in Provincial and Local Revenue. The distribution between Imperial and Provincial would have been different but for the contributions which the Provincial Governments have been called on to pay in consideration of the severe financial straits of the Imperial Government.

The amounts paid by the several Provinces are:—

	Rx.
Central Provinces	43,000
Lower Burma	180,000
Assam	16,000
Bengal	30,000
North-Western Provinces and Oudh	50,000
Madras	30,000
Bombay	56,000
	<hr/> 405,000 <hr/>

The contributions are brought upon the Estimates and Accounts by transferring the amount from the Provincial to the Imperial share of the receipts under Land Revenue: the Provincial Revenues being thereby diminished and the Imperial Revenues increased. The amount of the contributions levied being Rx. 405,000, the distribution of the increase of Revenue of Rx. 2,037,100, in ordinary course and apart from the special and extraordinary measure resorted to help towards securing equilibrium in the Imperial Budget Estimate, would have been Imperial Rx. 1,691,900 (or if we exclude the new Customs Revenue, Rx. 491,900) and Provincial and Local Rx. 345,200.

1894-95. Decreases of Revenue in India. 97. The only decreases of Revenue of importance are—

	Rx.
Opium	922,600
Provincial Rates	181,800
Mint	162,800
Marine	74,400

98. The loss under Opium occurs in the receipts from the sale of Bengal Opium, and is caused chiefly by the difference in the market price. Last March the current prices justified the assumption of an average price of Rs. 1,250 a chest: now it is not safe to assume a higher price than Rs. 1,070 a chest. The difference of Rs. 180 a chest means a loss of Rx. 761,400. The

* Extract from the Hon'ble Mr. Westland's speech in the Legislative Council on 10th March 1894:—

"The view which Your Excellency's Government has taken is, that we are at present in a transition period and that whatever measures we take, whether they are sufficient or insufficient to fill up the deficit in the accounts of the year 1894-95, they must be looked upon as only provisional and temporary. We are still passing through—it may be said we have only just entered upon—that currency crisis upon the settlement of which depends our future finance. Whether we shall be able to establish our rupee at what we may call a favourable figure, is a question the solution of which must practically be left to experiment. Until two months ago circumstances were against us, and the experiment was practically in suspense. The period during which we have been able to watch the effect of commercial operations upon our currency is not yet more than a few weeks old—far too short a time to enable us to judge whether the falling rupee is to carry us into perpetually increasing difficulties, or whether a recovery from its present low figure is to give us some respite from our financial troubles and anxieties. Even since my statement was laid before the Council, there has been a change; whether it is a merely temporary one or not, it is nevertheless an important change—in the aspect of the matter. Time has not yet declared on the one side or on the other, and it is impossible for any one as yet to pronounce whether our financial position is going to improve or going to deteriorate. It is a serious confession to make, but it is nevertheless true, that our financial position in the immediate future depends upon circumstances absolutely outside our control, and that we can do little more than watch in what direction the forces are working which will in the end either bring us security from these perpetual variations or still more serious troubles than any we have yet had to provide against."

"This then is the position we had to meet. Do what we will, the year 1894-95 must be a transition period—a period at the end of which, we have every reason to hope, we shall be far better able than we now are, to judge in what direction our finance is progressing."

"Under these circumstances, the question that presented itself to us was whether we were to assume that all hope of the recovery of the rupee, within some measurable distance of time, was lost, and to adopt heroic measures which would place ourselves at once in a position to meet our current rate of expenditure, even with the rupee at fourteen pence; or whether we should for the present adopt a policy of waiting for further developments, making all the temporary arrangements we could for tiding over a year of extreme difficulty, and meantime merely lay the foundation of the fiscal measures to which, in the event of our ultimately having to fill the whole estimated deficit of 3½ crores, we would be obliged to have recourse."

rest of the decrease is in consequence of the reduction in the probable quantity to be sold necessitated by the poor crops of last and previous years.

99. The decrease in Provincial Rates is the result of a decrease in Madras of Rx. 251,100 and an increase in other Provinces of Rx. 69,300. The improvement in the other Provinces is the normal increase in the rates, which increase with the Land Revenue. Of the decrease in Madras, Rx. 151,500 is nominal, being the amount transferred to Land Revenue in consequence of the change of classification described in paragraph 64 above: the remainder is caused by the suspension of the collection of the cess mentioned in the same paragraph during the first three months of the year, and by the rate at which the cess will be levied from 1st July next being lower than in the past.

100. The closing of the Mints to the free coinage of silver accounts for the loss of Revenue under Mint: as no silver will be tendered for coinage, there will be no seignorage receipts.

101. The decrease under Marine is nominal, as explained in paragraph 65 above.

102. The following are the more important increases of Revenue in India anticipated in 1894-95:—

	Rx.
Land Revenue, including that due to Irrigation	599,300
Stamps	127,700
Excise	171,700
Customs	1,207,700
Assessed Taxes	53,700
Forest	57,200
Post Office	56,200
State and Guaranteed Railways	858,900
Irrigation—Major Works	67,900

1894-95. Increase
of Revenue in
India.

103. Of the increase under Land Revenue, a portion, Rx. 151,500, in Madras, and Rx. 69,800 in Bombay, is nominal, for reasons explained in paragraphs 99 and 68 above. Bengal being permanently settled, shows a slight increase only, and the small Provinces under the direct administration of the Government of India show hardly any improvement on the whole. In the North-Western Provinces and Oudh there is a substantial falling off; but that is merely the result of a correction of an error in estimating. The Estimates of the last few years in that Province have not been realised; and it has been ascertained that sufficient allowance was not made in them for the normal arrears of revenue left uncollected at the end of the financial year: a larger allowance for arrears is made in the Estimate for 1894-95.

Excluding the North-Western Provinces, Bengal and India—General, all the other Provinces show substantial increases in the amount of Land Revenue, these being the result of Survey and Settlement operations in temporarily settled districts, and of the expansion of cultivation in provinces where the amount of the Revenue depends on the extent of cultivation.

104. The improvement in the Stamp Revenue, though unequally distributed over the Provinces, is general throughout India with the exception of Burma, where there has been a check to the development of this branch of income.

105. The increase in the Excise Revenue is also general, Burma being the only exception: the decrease in Burma is due to the adoption of the policy in regard to opium which was described in paragraph 71 of last year's Financial Statement.

106. The increase under Customs is due to the new duties imposed by Act VIII of 1894. The Customs Revenue has not done well in 1893-94, and had there been no change in the duties, it would not have been possible to anticipate any appreciable increase in this head of Revenue.

107. The increase under Assessed Taxes represents the normal development of this branch of Revenue, the amount of increase being somewhat greater than usual; with the exception of Bengal and Bombay, all provinces share in this increase, Madras being the largest contributor.

108. Most Provinces contribute to the increase under Forest, which is of rather more than the normal annual growth of this head of Revenue, the specially large increase being in Burma.

109. The increase under Post Office represents the normal annual progress of the Department, the amount being somewhat higher than usual, as the Revenue increased at more than the average rate in 1893-94.

110. The Railway Revenue is taken at an amount somewhat higher than that which will be realised in 1893-94. The increase is justified either by additional mileage recently opened or to be opened next year, or in the case of lines under development, by the steady growth of traffic.

111. The increase under Irrigation occurs mainly in the Punjab, an extension of irrigation from the Western Jumna, the Bari Doab, and the Chenab Canals being expected. The revenue from the Sirhind Canal was low in 1893-94, owing principally to the closure of the canal for silt clearance for three months: the normal revenue is expected in 1894-95.

1894-95, Expenditure in India.

112. The Expenditure in India in 1894-95 on the whole will be of about the same amount as in the Budget Estimate of 1893-94. Imperial Expenditure will be less by Rx. 572,200, while Provincial and Local Expenditure will be more by Rx. 373,400, the net result being the small excess of Rx. 198,800 shown in the table in paragraph 94. This approximate equality is the final result of many large variations in both directions.

1894-95, Exchange Compensation Allowances.

113. The following table gives the same information for 1894-95 in regard to the Exchange Compensation Allowances as is given above for 1893-94 in the table in paragraph 75. In estimating the amounts for 1894-95, 1s. 2d. the rupee has been assumed as the average market rate of the year:—

	Imperial.	Provincial.	TOTAL.
	Rx.	Rx.	Rx.
3. Land Revenue	6,700	75,100	81,800
4. Opium	3,900	...	3,900
5. Salt	5,100	500	5,600
6. Stamps	100	300	400
7. Excise	800	400	1,200
9. Customs	1,600	2,600	4,200
11. Forest	12,000	8,200	20,200
12. Registration	100	100	200
15. Post Office	4,900	...	4,900
16. Telegraph	14,400	...	14,400
17. Mint	3,400	...	3,400
18. General Administration	22,800	38,700	61,500
19 A. Law and Justice: Courts of Law	5,500	110,000	115,500
19 B. Law and Justice: Jails	2,100	6,700	8,800
20. Police	8,900	44,700	53,600
21. Marine	10,100	1,200	11,400
22. Education	500	17,000	17,500
23. Ecclesiastical	15,500	...	15,500
24. Medical	2,400	37,100	39,500
25. Political	23,400	4,100	27,500
26. Scientific and other Minor Departments	12,800	2,200	15,000
30. Stationery and Printing	400	800	1,200
38. State Railways: Working Expenses	47,900	2,900	50,800
39. Guaranteed Companies (Land and Supervision).	5,200	...	5,200
41. Miscellaneous Railway Expenditure	1,900	...	1,900
42. Major Works: Working Expenses	5,700	10,100	15,800
43. Minor Works and Navigation	3,200	...	3,200
44. Military Works	16,900	...	16,900
45. Civil Works	7,900	37,600	45,500
46. Army: Effective	465,800	...	465,800
47. Special Defence Works	1,000	...	1,000
TOTAL	712,900	400,400	1,113,300

The distribution of the Provincial total of Rx. 400,400 among the several Provinces is as follows :—

	Rx.
Central Provinces	22,600
Burma (Lower)	33,100
Assam	13,900
Bengal	72,700
North-West Provinces and Oudh	73,900
Punjab	51,100
Madras	69,300
Bombay	63,800
TOTAL	400,400

114. The more important increases of Expenditure in India are—

	Rx.
Assignments and Compensations	98,700
Land Revenue	74,500
Customs	64,700
General Administration	67,400
Law and Justice—Courts of Law	141,500
Police	82,600
Medical	56,100
Political	146,200
Stationery and Printing	55,300
State Railways—Working Expenses	314,300
Ditto Interest	158,000
Army	475,700

*1894-95. Increases
of Expenditure in
India.*

115. Of the increase under Assignments and Compensations the larger part, Rx. 72,200, occurs in Bombay and is nearly counterbalanced by an increase of the receipts under Land Revenue, see paragraph 103 above. Most of the balance occurs in the Central Provinces, where payments are to be made to certain zemindars as compensation for the resumption of their Abkâri rights by the Government—a step considered expedient in the interests of efficient Excise administration.

116. The increase under Customs is for the establishment required to collect the new Import duties.

117. From the table in paragraph 113 above it will be seen that the Exchange Compensation Allowances account for the greater portions of the increases under Land Revenue, General Administration, Law and Justice—Courts of Law, Police and Medical. The remainder of the increases under these heads represents the ordinary growth of expenditure required to meet the wants of the country under the services mentioned.

118. The Exchange Compensation Allowances account for Rx. 27,500 of the increase under Political. There is also an increase of Rx. 60,000 in the subsidy of the Amir of Afghanistan; and a provision of Rx. 50,000 has been made for the expenditure which will be incurred in connection with the Afghan border demarcation.

119. The increase under Stationery and Printing is explained in paragraphs 81 and 157: no appreciable reduction of the charges under this head below those of 1893-94 can be hoped for.

120. The increase in the Working Expenses of State Railways is an accompaniment of the increased revenue, and that in the Interest Charges is a transfer from Ordinary Debt following the yearly addition to the Capital Expenditure.

121. The more important increases in the Estimate of Army Expenditure for 1894-95 as compared with the estimate for 1893-94 are as follow :—

	Rx.
Exchange Compensation Allowances and alteration in the pay of British soldiers due to different value of the rupee—net	390,100
Smaller allowance for short strength of troops, based on recent actuals (Rx. 63,100 were deducted in 1893-94 and only Rx. 46,100 in the estimate for 1894-95)	17,000
Amount deducted from the <i>Budget Estimate</i> , 1893-94, for probable savings owing to the absence in Egypt of the 7th Dragoon Guards for a part of the year. Full provision is necessary in 1894-95	31,000
Pay of officers on the Unattached List of the British Army who are candidates for the Indian Staff Corps under clause 25, I. A. C., 1892	12,600
Increase in cost of food for men and animals	49,000
Increased provision for malt liquor	35,900
Increased provision for the Kashmir and Gilgit transport arrangements	40,000
Increased provision for railway charges for the conveyance of troops and stores	27,400
Provision for the additional staff, etc., required for part of the year under the new organisation on the abolition of the Presidency Army system	10,000
Replacement of the mobilisation equipments, stores, etc., destroyed by fire at Peshawar	38,200
Increased purchases of transport animals to complete establishment, due to casualties and castings	23,700
Larger provision for volunteer corps with reference to authorised establishments, and an increase in the number of efficient	11,300

The more important decreases are as follow :—

	Rx.
Withdrawal of a battalion of British infantry from the Indian establishment, 20 privates being added to each of the remaining battalions	15,700
Fewer local supplies required for ordnance factories, partly counterbalanced by larger provision for camp equipage	16,700
Reduced provision for capitalised pensions and for pensions of officers drawing their pensions in India	11,700
Smaller provision for charges for special expeditions	132,000
The omission of the following special grants made in 1893-94, namely :—	
Reconstitution of Hindustani regiments	12,500
Cutting charges of the Native Army beyond those allowed by regulation	25,900
Purchase of land	10,100
Establishment of new cantonment general hospitals at certain stations in Bengal	10,000

1894-95. Decreases
of Expenditure in
India.

122. The important decreases of expenditure in India are—

	Rx.
Interest	113,200
Marine	105,500
Construction of Protective Railways	1,054,300
Construction of Railways	50,700
Military Works	194,200
Civil Works	408,600
Special Defence Works	138,800

123. The saving under Interest is the result of the annual transfer from Ordinary Debt to Debt on account of the Capital Outlay on Railways and Irrigation Works. That transfer is partly counterbalanced this year by the addition to the Public Debt of Rx. 3,500,000 borrowed at $3\frac{1}{4}$ per cent. interest in August to October 1893, less the diminution of the debt by the notification for discharge of the balance, Rx. 1,341,400, of the $4\frac{1}{2}$ per cent. loans.

124. Of the decrease under Marine, the portion, Rx. 65,200, which occurs in the Imperial Marine Department is nominal, as explained in paragraph 65 above. The remainder occurs chiefly in Burma and Bengal: so many new vessels and launches will not be constructed for the Local Governments next year as in 1893-94.

125. The decrease under Construction of Railways is due to the approaching completion of the Mayavaram-Mutupet Provincial Railway in Madras, the provision for expenditure on that Railway being only Rx. 17,500 as compared with Rx. 67,500 in the Budget Estimate of 1893-94.

126. The decrease under Special Defence Works is secured by the practical completion of the expenditure on those works: in view of the financial position, and for other reasons, several of the not very large number of sanctioned works, which remain to be carried out, have been either postponed or abandoned.

127. The reduction under Construction of Protective Railways and that under Military Works, amounting together to Rx. 1,248,500, have been made expressly as measures of economy to help the Government towards securing equilibrium between Revenue and Expenditure.

128. Of the reduction under Civil Works, the sum of Rx. 176,500 was made from Imperial Expenditure directly with the object described in the preceding paragraph. And of the remainder the larger part is made in Provincial Expenditure indirectly with the same object, the reductions being made to enable the Provincial Governments to pay to the Imperial Government the contributions which they were called on to pay in order to reduce the deficit in the Estimates of 1894-95. Some of the Local Governments have however made the required reductions under other heads of expenditure.

129. It may be mentioned that very strict economy has been insisted on in other Expenditure also, and that the grants under many other heads than those mentioned in the two preceding paragraphs would have been larger had it not been for the efforts made to reduce the deficit in the Estimates. In fact the difficulties of the position have for the last year or two obliged the Government to take every feasible measure to reduce or restrict its current expenditure.

130. The Expenditure in England in 1894-95 will be on the whole less by *1894-95, Expenditure in England.* £13,500 than that entered in the Budget Estimate of 1893-94.

131. The only head under which an increase of importance in the expenditure in England is anticipated is Interest, which shows an excess over the Budget Estimate of 1893-94 of £288,500. This is due to the sterling borrowing necessitated by the failure to sell Council Bills during a great part of 1893-94.

132. There are reductions of £33,300 under Marine, as the *Warren Hastings*, for the construction of which a large provision was made in 1893-94, has been completed, of £152,100 under Special Defence Works, the reason being the same as explained in paragraph 126 above in regard to the expenditure in India under the head, and, of £166,800 under Army Effective Charges, the amount of Clothing and Ordnance Stores, and the payments to the War Office being less than in 1893-94. The Non-Effective Army Charges are, on the other hand, increased by £97,100: it is feared that the maximum of the Non-Effective sterling Army Charges has not yet been reached.

133. The increase of Rx. 1,371,500 in the Exchange on Expenditure in *1894-95, Exchange.* England is due to the fall in the rate from 1s. $2\frac{1}{4}d.$ to 1s. $2d.$ the rupee.

Section IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure.

LAND REVENUE.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REVENUE—						
Including that due to Irrigation—						
India, General	150,397	138,673	139,065	158,400	165,000	159,400
Central Provinces	676,166	701,507	695,038	723,200	706,500	798,300
Upper Burma	615,998	582,561	662,172	710,000	690,000	770,000
Lower Burma	1,492,717	1,559,475	1,605,479	1,660,000	1,655,700	1,685,800
Assam	452,855	460,900	472,950	553,300	553,300	613,200
Bengal	3,881,940	3,867,957	3,849,609	3,843,300	3,875,000	3,850,000
North-Western Provinces and Oudh	5,854,725	6,045,467	6,044,912	6,101,500	6,056,600	6,075,800
Punjab	2,271,527	2,346,567	2,356,434	2,427,400	2,474,100	2,477,900
Madras	4,851,279	4,422,633	5,157,847	5,156,000	5,340,200	5,371,600
Bombay	4,506,601	4,507,223	4,644,122	4,639,700	4,767,900	4,770,100
TOTAL	24,754,205	24,638,963	25,627,634	25,972,800	26,284,300	26,572,100
Shown under XXIX.—Irrigation	708,996	673,189	722,306	815,600	792,000	868,500
Shown under I.—Land Revenue	24,045,209	23,965,774	24,905,328	25,157,200	25,492,300	25,703,600
EXPENDITURE—						
District Administration	2,142,653	2,209,498	2,245,258	2,270,263	2,291,900	2,367,500
Other charges	1,533,943	1,625,628	1,691,087	1,842,037	1,761,900	1,819,300
TOTAL	3,676,596	3,835,126	3,936,345	4,112,300	4,053,800	4,186,800

134. The figures in the above table show the distribution of the Land Revenue among the several Provinces. The feature which has distinguished this head of Revenue for many years appears again in the Estimates for 1894-95, namely, a progressive increase in consequence of increase of assessment on re-settlement and of extensions of cultivation in the Provinces where the revenue depends on the amount of land under cultivation. Setting aside the small Provinces classed under "India—General," and the permanently-settled Province of Bengal, the only Province which does not show an increase is the North-Western Provinces and Oudh: as explained in paragraph 103, this is due to more careful estimating and not to any actual falling off or to any change of policy in that Province. The Explanations in paragraphs 68 and 99 may also be referred to.

OPIUM.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue—						
Bengal—Sale of Opium	5,912,886	5,949,660	6,093,265	5,461,000	4,868,400	4,526,100
Bombay—Pass Fees	1,749,330	1,839,270	1,670,730	1,645,000	1,665,800	1,665,100
Excise Opium and other Revenue	216,966	223,150	229,185	268,200	227,200	202,400
TOTAL . Rx.	7,879,182	8,012,080	7,993,180	7,316,200	6,694,400	6,393,600

OPIUM—*contd.*

		Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95. Budget.	
					Budget.	Revised.		
Expenditure—								
Payments to Cultivators	. Rx.	1,920,461	1,620,631	1,388,583	1,991,000	1,666,500	1,989,000	
Other Charges	. . . Rx.	250,819	231,141	212,798	202,900	210,600	264,000	
England	. . . £	390	726	606	700	1,100	800	
Exchange	. . . Rx.	127	315	419	400	700	600	
TOTAL		. Rx.	2,180,797	1,861,813	1,602,496	2,255,000	1,884,900	2,255,300
STATISTICS—								
Bengal—								
Chests sold	. . . .	57,000	56,250	48,852	43,704	43,353	42,300
Average price	. . . . R	1,037	1,058	1,247	1,250	1,100	1,070
Chests produced	. . . .	44,700	44,522	33,679	...	40,506	...
Chests in Balance, March 31st	. . . .	61,493	40,765	34,502	...	...	...
Reserve, December 31st	. . . .	31,010	18,770	9,265	...	1,814	...
Bombay—								
Chests passed for Export	. . . .	28,591½	30,654½	27,845½	27,417	27,763	27,751
Rate of Duty	. . . R	600 & 650	600	600	600	600	600	

135. The Budget Estimate of receipts in 1893-94 from Bengal Opium was based on the assumption that 43,704 chests would be sold at an average price of R1,250 a chest. The yield of the crop being small, and the reserve having been exhausted, it became necessary to reduce the sales in the last three months of the year by 351 chests. This reduction accounts for a diminution of the receipts by Rx. 43,900. The high prices of 1892-93 were not maintained. The prices in April, May and June showed a distinct falling off: in July the price fell very low in consequence of the apprehensions and uncertainty caused by the passing of the Currency Act a few days before the sale: in subsequent months there was a large recovery; but the average price for the whole year was only R1,109 a chest. This lower price is the cause of the bulk of the falling off in the Bengal receipts.

*Bengal Opium
Revenue in
1893-94.*

136. The price realised at the sale this month was R1,095 a chest, and the tendency has since been downwards. It is therefore not considered safe to assume for 1894-95 a higher average price than R1,070 a chest.

*Bengal Opium
Revenue in
1894-95.*

The quantity of Bengal Opium to be sold in the first nine months of 1893-94 was settled by the notification in June last: the quantity to be sold in the last three months cannot be settled till June next; but for the purpose of the Budget Estimate it is assumed that 42,300 chests will be sold in the whole year, being less by 1,404 than the quantity assumed for 1893-94 in the Budget Estimate of that year.

These reductions in price and quantity account for the considerable diminution on the receipts from Bengal Opium in 1894-95.

137. The exports of Malwa Opium through Bombay have fluctuated considerably from month to month in 1893-94. But the final result of the year promises to be an export of about the same amount as in 1892-93. The Revised Estimate for 1893-94 and the Budget Estimate for 1894-95 have accordingly been placed at approximately the same figure as the actual receipts of 1892-93.

*Bombay Opium
Revenue in
1893-94 and
1894-95.*

Excise Opium in
1893-94 and
1894-95.

138. The receipts from the sale of Excise Opium tend to increase from year to year with the increase in Excise Revenue. The Budget Estimate of 1893-94 was placed lower than it otherwise would have been, because of the intended adoption from 1st June of the very restrictive measures in regard to opium in Burma described in paragraph 71 of the Financial Statement of last March. The arrangements for the change took longer to mature than was expected, and the new rules were brought into force only from 1st January 1894. This postponement and the general increase of the receipts in other Provinces have caused the increase in the Revised Estimate for 1893-94. The restrictive measures will be in force in Burma during the whole of 1894-95, and the reduction in receipts caused thereby more than counterbalances the increases in other Provinces.

Opium Expendi-
ture in 1893-94
and 1894-95.

The expenditure on an average crop of opium was provided for in the Budget Estimate of 1893-94. The crop was again considerably below the average, and the expenditure this year has been less than the Estimate by Rx. 370,800. In 1894-95 provision is as usual made for the payments which an average crop requires.

SALT.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Northern India (a)	1,930,502	1,971,135	2,118,090	2,020,000	1,900,000	2,013,300
Burma (b)	158,819	161,015	162,213	156,700	166,400	150,900
Bengal (b)	2,319,488	2,404,487	2,410,119	2,380,000	2,365,000	2,380,000
Madras (a)	1,951,783	1,772,937	1,721,224	1,770,000	1,629,800	1,800,000
Bombay (a)	2,162,776	2,326,608	2,244,458	2,201,100	2,285,000	2,285,000
TOTAL	8,523,368	8,636,182	8,656,104	8,587,800	8,346,200	8,629,200
Charges	429,013	459,034	458,707	510,800	473,300	518,600

(a) Chiefly excise on local manufacture. | (b) Chiefly duty on imported salt.

139. The reasons of the falling off in Salt Revenue in 1893-94 have been explained in paragraph 63 above. The reasons are of such a nature that there is no likelihood of their producing a similar effect on the Revenue of next year. The Budget Estimate for 1894-95 has therefore been taken at a figure considerably higher than the probable Revenue of this year, but still less than the Revenue actually secured in 1891-92 and 1892-93.

140. The saving in the Expenditure this year occurs chiefly in Northern India and in Madras: the season was unfavourable for manufacture, and the manufacturing charges are smaller than usual.

STAMPS.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
REVENUE.						
Court Fees and Plain Paper . . .	2,733,612	2,887,774	2,995,369	2,979,869	3,076,200	3,079,100
Commercial and other Stamps . . .	1,255,760	1,297,281	1,374,200	1,376,659	1,396,600	1,405,200
Other Revenue . . .	79,597	77,101	78,971	77,572	78,200	77,500
TOTAL . Rx.	4,068,969	4,262,156	4,448,540	4,434,100	4,551,000	4,561,800
Charges—						
India Rx.	84,626	89,531	91,170	90,600	94,300	95,000
England (Stores) . . . £	34,218	34,105	31,277	39,400	39,400	49,000
Exchange Rx.	11,181	14,811	18,817	24,700	25,300	35,000
TOTAL . Rx.	130,019	138,447	141,264	154,700	159,000	179,000

141. The Stamp Revenue continues to increase. Burma is the only Province which does not contribute to the increase this year: depression of trade is alleged as the reason, but fluctuations in Stamp Revenue in a particular year can seldom be ascribed with confidence to any particular cause.

EXCISE.

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
	Rx.	Rx.	Rx.	Budget. Rx.	Revised. Rx.	Rx.
Bengal	1,046,484	1,113,397	1,159,458	1,150,000	1,210,000	1,210,000
North-Western Provinces	513,508	524,303	549,877	540,000	570,000	570,000
Madras	1,199,746	1,213,964	1,211,146	1,230,000	1,280,000	1,290,000
Bombay	999,067	1,025,462	1,025,696	1,020,000	1,066,000	1,070,000
Other Provinces	1,188,975	1,240,138	1,296,266	1,205,900	1,231,900	1,177,600
TOTAL	4,947,780	5,117,264	5,242,443	5,145,900	5,357,900	5,317,600
Charges	175,953	190,097	193,013	208,800	194,100	205,200

142. The Excise Revenue shows this year a fully normal increase. With the exception of Burma all Provinces share in the increase, the North-Western Provinces being now included among the Provinces whose Excise Revenue is increasing. The decrease in Burma, owing to the measures alluded to in paragraph 138 above, has not been so great in 1893-94 as assumed in the Budget Estimate, as the introduction of those measures took place later than intended: the full effect of them will be felt in 1894-95.

PROVINCIAL RATES.

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
	Rx.	Rx.	Rx.	Budget. Rx.	Revised. Rx.	Rx.
District Local Funds	1,965,564	1,979,688	2,058,273	2,037,060	2,077,700	2,082,400
Provincial Cesses, including Famine Insurance	658,131	680,736	693,011	690,470	694,600	699,200
Village Service and Patwaris	768,473	738,922	840,972	866,650	595,200	618,300
Other Cesses	99,072	103,491	114,242	112,920	118,800	125,400
TOTAL	3,491,240	3,502,837	3,706,498	3,707,100	3,486,300	3,525,300
Charges	54,040	58,703	55,659	53,500	56,700	53,000

143. These receipts ordinarily increase with the Land Revenue. The falling off shown in the Revised Estimate for 1893-94 and in the Budget Estimate for 1894-95 occurs in Madras, and is explained in paragraph 64 and paragraph 99 above.

CUSTOMS.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95. Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Import Duties—						
Liquors	600,901	589,584	610,253	589,000	625,400	612,000
Petroleum	165,040	174,662	202,309	200,000	215,000	380,000
Arms and Ammunition	28,053	31,734	31,162	31,070	31,350	31,250
Other Import Duties	444	501	450	450	25,450	1,020,450
Export Duties—						
Rice	924,838	881,957	743,356	816,170	731,500	801,300
Land Customs and Miscellaneous	23,942	22,850	30,103	28,510	30,000	27,900
TOTAL	1,743,218	1,701,288	1,617,633	1,665,200	1,658,700	2,872,900
Charges	134,652	136,363	140,634	144,800	145,300	209,500

Customs Revenue.

144. The Customs Revenue has since 1890-91 shown a tendency to decline. Even with the addition of some receipts in the last three weeks of the year from the new duties imposed from the 10th March by Act VIII of 1894, the Revenue in 1893-94, though higher than in 1892-93, is expected to be slightly less than the Budget Estimate.

For next year without the new duties the estimate would have been about the same as the Budget Estimate for 1893-94. The new duties, as explained in Part I of this Statement, are expected to yield in 1894-95 an additional revenue, after deduction of refunds and drawbacks, of Rx. 1,200,000 in all: Rx. 180,000 under "Petroleum," and Rx. 1,020,000 under "Other Import Duties."

Customs Expenditure in 1894-95.

145. The imposition of the new duties necessitates a considerable increase of establishment: to meet the cost of this a sum of Rx. 60,000 has been added to the Estimate of Expenditure in 1894-95.

ASSESSED TAXES.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Deductions by Government from Salaries, Pensions, and Interest payments	415,536	412,228	416,786	415,211	434,400	441,500
Other Collections	1,201,860	1,249,595	1,269,355	1,271,989	1,295,900	1,299,400
TOTAL	1,617,396	1,652,823	1,686,141	1,687,200	1,730,300	1,740,900
Charges	29,246	29,577	30,171	32,400	31,500	32,700

Income Tax Revenue in 1893-94 and 1894-95.

146. The moderate but steady increase under this head, which ought to accompany the growth of the country in wealth and population, continues.

FOREST.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	1,448,002	1,490,582	1,591,332	1,588,800	1,677,100	1,646,000
Expenditure	784,113	843,926	865,225	990,200	921,000	984,400
Net	663,889	646,656	726,107	598,600	756,100	661,600

147. Paragraph 70 and paragraph 108 above may be referred to in re- *Forest Revenue in 1893-94 and 1894-95.*
gard to the Revenue.

148. The Expenditure has been increased by the grant of Exchange *Forest Expenditure and Net Revenue.*
Compensation Allowance by Rx. 11,800 in 1893-94 and Rx. 20,200 in 1894-95.

INTEREST.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
RECEIPTS—						
India Rx	710,552	795,588	830,418	861,100	858,800	839,700
England £	106,194	58,466	24,543	20,000	9,600	10,000
Exchange Rx.	54,304	25,389	14,766	12,500	6,200	7,100
TOTAL . Rx	931,050	879,443	869,727	893,600	874,600	856,800
EXPENDITURE—						
Interest on Debt—						
India	4,369,045	4,168,622	4,267,841	4,129,000	4,290,000	4,199,000
Deduct charged to—						
Irrigation	1,081,439	1,109,678	1,138,386	1,168,300	1,165,800	1,193,500
Railways	2,876,517	3,004,576	3,169,522	3,340,700	3,347,200	3,498,700
Balance charged to Interest Rx.	410,089	54,368	—40,067	—380,000	—223,000	—493,200
England £	2,512,812	2,639,288	2,433,496	2,394,200	2,498,300	2,682,700
Exchange Rx.	821,063	1,146,144	1,464,053	1,501,500	1,608,500	1,916,200
Interest on other Obligations—						
Savings Bank Balances . . Rx.	279,653	306,227	339,362	372,400	366,800	325,800
Other items—including Ex- change „	171,687	169,149	177,419	177,800	181,600	179,900
TOTAL . Rx.	4,195,304	4,315,176	4,374,263	4,065,900	4,432,200	4,611,400
Debt outstanding, March 31st—						
Sterling £	104,408,208	107,404,143	106,683,767	106,833,743	114,118,467	116,418,407
Rupee Debt—						
4 per cent. Rx.	89,107,878	89,448,897	100,471,578	100,711,187	100,691,572	100,691,572
3½ per cent. „	52,180	52,180	52,180	3,052,180	3,551,280	3,551,280
Other Debt „	13,586,497	13,191,240	2,413,800	2,388,950	1,312,800	1,161,800
Savings Bank Balances . . „	8,062,241	8,886,372	9,774,656	10,674,572	10,344,956	10,782,156

Interest Receipts
in India.

149. The reductions in the receipts in India shown in the Revised Estimate for 1893-94 and in the Budget Estimate for 1894-95 are caused by the repayment by the Bombay Port Trust of a loan of Rx. 616,100 on 1st April 1893 and by the Bombay Municipality of a loan of Rx. 420,000.

Interest Receipts in
England.

The Secretary of State has not had in 1893-94 any large amounts available from his cash balance for temporary investment at interest, and expects that the same will be the case in 1894-95. Hence the reduction in the Sterling Interest receipts.

Interest Expendi-
ture in India.

150. A loan of Rx. 3,500,000 at $3\frac{1}{2}$ per cent. was raised in August—October 1894 at an average price of Rx. 96-3-2 $\frac{1}{2}$ pies per cent.; and on the other hand, the balance, Rx. 1,341,400, of the $4\frac{1}{2}$ per cent. loan was notified for discharge in October. The discount of Rx. 133,000 on the new loan increases the Interest charges of 1893-94; and about three months' interest on the new loan is payable in the year.

In 1894-95 a whole year's interest is payable amounting to Rx. 122,500; but on the other hand, there is a saving of Rx. 60,363 from the discharge of the $4\frac{1}{2}$ per cent. loan.

The interest transferred to the Public Works Debt on account of the new Capital Expenditure on Railways and Canals amounts to Rx. 205,100 in 1893-94 and Rx. 179,200 in 1894-95.

Sterling Interest
charges.

The increases in the Sterling Interest charges in the Revised Estimate for 1893-94 and in the Budget Estimate for 1894-95 are due to the borrowing operations in England described in paragraphs 181, 182 and 186 below in the Ways and Means Section of this Statement.

Savings Banks
Interest charges.

The interest on Savings Banks Balances has been increasing yearly with the growth of the deposits. The reduction in 1894-95 is caused by the reduction of which notice was given on 30th December 1893 in the rate of interest from $3\frac{3}{4}$ per cent. to $3\frac{1}{2}$ per cent. Allowance is also made for the probability that that reduction will cause a diminution in the rate of increase of the Savings Bank Balances.

Other Interest
items.

The Interest on Other Obligations, apart from the Savings Bank interest, is a small item which does not vary much, the "other obligations" being in many cases permanent ones.

POST OFFICE, TELEGRAPH, AND MINT.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94		1894-95, Budget
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POST OFFICE—						
Revenue	1,402,503	1,446,355	1,488,873	1,538,800	1,549,700	1,595,000
Expenditure	1,396,744	1,493,359	1,518,545	1,588,300	1,560,200	1,608,100
NET	+5,759	-47,004	-29,670	-49,500	-10,500	-13,100
TELEGRAPH—						
Revenue Accounts—						
Revenue	781,034	919,335	937,743	951,500	960,400	993,800
Expenditure	583,525	643,550	673,039	688,400	695,100	752,600
NET	+197,509	+275,785	+264,704	+263,100	+265,300	+241,200
Capital Expenditure	180,455	195,170	202,034	228,400	219,400	167,000
MINT—						
Revenue	354,152	20,046	310,335	230,500	228,100	67,700
Expenditure	121,888	97,109	112,007	104,300	83,100	66,100
NET	+232,264	+112,937	+198,328	+126,300	+145,000	-400

151. Both the receipts and charges of the Post Office and of the Telegraph Department increase from year to year with the development of the Departments. The net financial result in both Departments tends to improve. *Post Office and Telegraphs.*

152. The position of the Mints has been entirely changed by the enactment in June last of Act VIII of 1893, by which the free coinage of silver was stopped. For the present the Mints are only required for the coinage of small silver and copper. The seignorage receipts accordingly entirely disappear in 1894-95. The expenditure of the Mints shows a diminution in the Budget Estimate of 1894-95 as a consequence of the cessation of the coinage of rupees, but the permanent establishments have not as yet been reduced. *The Mint.*

CIVIL DEPARTMENTS.

		Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
		Rx.	Rx.	Rx.	Budget. Rx.	Revised. Rx.	Rx.
General Administration	India	1,42,299	1,43,423	1,46,538	1,47,600	1,51,600	1,54,000
	England	247,346	249,532	255,545	248,300	267,600	252,900
	Exchange	80,820	108,362	153,742	155,700	172,300	180,600
Law and Justice	Court	2,759,431	2,840,007	2,877,112	2,902,600	2,990,600	3,043,900
	Jails	866,460	899,732	918,060	933,600	917,800	960,000
Police		3,859,683	3,868,610	3,873,645	3,960,500	3,876,500	4,043,000
Marine	Imperial (a)	411,110	470,219	703,088	663,100	613,500	547,600
	Provincial	148,147	157,732	154,021	178,500	163,600	150,400
Education		1,371,735	1,424,796	1,437,024	1,515,400	1,468,400	1,545,300
Ecclesiastical		166,005	161,596	168,107	171,500	175,500	186,700
Medical		806,937	884,684	941,642	949,200	971,800	1,005,600
Political		770,541	767,711	842,117	835,700	933,800	984,400
Scientific and Minor Departments		485,747	587,438	473,271	479,300	488,600	512,800
TOTAL		13,386,261	13,853,842	14,259,912	14,472,000	14,559,600	14,959,200

(a) Includes Upper Burma charges.

153. The grant of Exchange Compensation Allowances has added largely to the expenditure in India under all the heads included in this group, as will be seen from the tables in paragraphs 75 and 113. Explanations of increases due to other causes will be found in paragraphs 80, 117 and 118.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
	Rx.	Rx.	Rx.	Budget. Rx.	Revised. Rx.	Rx.
Territorial and Political Pensions	527,569	557,959	541,592	529,400	513,000	485,000
Civil Furlough and Absentee Allowances	232,747	276,362	334,194	341,000	330,100	357,600
Superannuation Allowances and Pensions	3,051,541	3,321,109	3,781,006	3,789,300	3,824,300	3,984,500
Stationery and Printing	592,436	602,885	647,973	635,100	689,600	679,800
Miscellaneous	274,223	285,307	233,075	243,300	262,100	247,100
TOTAL	4,678,516	5,046,622	5,537,840	5,538,100	5,619,100	5,754,000

154. The expenditure on Political Pensions tends to decrease with the death of the old pensioners, as the additions made to the list are now small. The death of the Maharajah Duleep Sing causes the larger portion of the reduction in 1894-95.

155. The expenditure on Civil Furlough and Absentee Allowances would be fairly stationary but for the decision to pay those allowances in England at the favourable rate of exchange of 1s. 6d.; this causes an increase to the charges with every fall in the market rate of exchange.

156. The expenditure on Superannuation Allowances is increasing from year to year. The pension list has not yet reached its maximum limit: and the cost of pensions paid in England increases with the fall in exchange, all pensions paid there being now practically fixed in sterling in consequence of the concession of a fixed rate of conversion of 1s. 9d. the rupee for pensions fixed nominally in rupees.

157. The Stationery and Printing charges increase from year to year owing to the yearly increasing amount and complexity of public business.

FAMINE RELIEF AND INSURANCE.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief	5,579	23,423	70,841	40,500	2,800	10,000
Construction of Protective Railways .	...	484,795	984,469	1,054,300	1,079,700	...
Ditto ditto Irrigation Works	74,392	77,931	60,793	65,000	55,800	45,000
Reduction of Debt	520,029	682,170	...	...	...	...
TOTAL	600,000	1,268,319	1,116,103	1,159,800	1,138,300	55,000
Net Charge on account of the Bengal-Nagpur and the Indian Midland Railways shown in the Railway Revenue Account	482,351	231,681	383,897	340,200	361,700	368,800
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT	1,082,351	1,500,000	1,500,000	1,500,000	1,500,000	423,800

158. But little expenditure on direct Famine Relief has been necessary this, or is anticipated next, year.

159. As explained in Part I, the financial necessities have compelled the stoppage of expenditure on Railways from the Famine Grant. For the same reason, the expenditure on Protective Irrigation Works has also been restricted to the amounts required to carry on works already begun.

RAILWAY REVENUE ACCOUNT.

160. The following table exhibits the main features of the Railway Revenue Account from 1890-91 :—

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
STATE RAILWAYS—						
Gross Receipts	13,703,224	16,411,934	15,814,807	16,201,500	16,775,300	16,939,900
Working Expenses	6,771,940	8,214,480	7,944,868	8,087,500	8,259,100	8,401,800

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
Interest and other Charges—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India	2,876,317	3,012,015	3,180,815	3,353,300	3,359,700	3,513,200
England	3,348,077	3,539,017	3,578,193	3,593,500	3,589,400	3,584,900
Exchange	1,093,987	1,536,862	2,152,731	2,253,500	2,311,000	2,560,700
Net Result	—387,297	+ 109,560	—1,041,200	—996,300	—743,900	—1,120,700
GUARANTEED RAILWAYS—						
Net Traffic Receipts	3,501,274	3,493,118	3,244,413	3,235,000	3,397,500	3,445,500
Surplus Profits, Interest and other Charges—						
India	523,919	794,087	614,020	615,800	608,200	655,200
England	2,354,130	2,114,159	2,145,297	2,154,900	2,154,700	2,154,500
Exchange	769,214	918,100	1,290,665	1,351,400	1,387,300	1,538,900
Net Result	—145,989	—333,228	—805,569	—887,100	—752,700	—903,100
Other Receipts	31,480	32,994	17,883	25,200	33,700	23,000
Other Charges	185,485	125,190	18,166	135,900	134,100	129,100
STATISTICS—						
State Railways—						
Capital Expenditure to March 31st—						
Expenditure by Government	101,921,269	105,398,957	110,202,733	114,051,857	114,307,233	117,791,633
Ditto by Companies	21,793,709	22,709,508	23,513,080	25,223,208	24,334,780	25,236,280
TOTAL	123,714,978	128,108,465	133,715,813	139,275,065	138,642,013	143,027,913
Miles open on 1st April	11,055	12,757	13,106	13,506	13,433	13,893
Guaranteed Railways—						
Miles open on 1st April	3,243	2,588	2,588	2,588	2,587	2,587

161. The gross traffic receipts from State Railways are now expected to exceed the Budget Estimate in the current year by Rx. 483,800, while the working expenses are increased by Rx. 171,600, the net improvement being Rx. 312,200. *State Railways, 1893-94.*

The Budget Estimate was prepared for an increase of Rx. 476,700 over the Actuals of 1892-93, while the improvement now expected in the gross traffic receipts of 1893-94 over the Actuals of 1892-93 is Rx. 960,500.

The Railways named below contribute the increases, as compared with the Budget Estimate, noted against them :—

	Increase, Rx.
East Indian	170,000
Rajputana-Malwa	70,000
Eastern Bengal	80,000
North Western	180,000
Southern Mahratta	70,000
Oudh and Rohilkhand	15,000

These good results are due to an increase in coaching traffic, owing partly to the *Magh Mela* at Allahabad, and to improvement in jute, wheat, seeds, and coal traffic. These increases are to a certain extent absorbed by a fall in the receipts from other Railways of which the undernoted are the most important :—

	Decrease. Rx.
South Indian	40,000
Burma	87,500
Indian Midland	12,500

These decreases are the results of a falling-off in the goods traffic, owing to unfavourable crops and to dull markets.

Guaranteed Railways, 1893-94.

162. The gross receipts of the Madras Railway and the Bombay, Baroda and Central India Railway show improvements of Rx. 85,000 and Rx. 115,000 respectively, but indications are not wanting of a falling-off upon the first-named Railway. The Great Indian Peninsula showed a considerable falling-off in the earlier months of this year, but has been doing better lately. The net traffic receipts expected from the three Railways are Rx. 153,100 better than the Actuals of 1892-93, and Rx. 162,500 better than Budget Estimate of 1893-94.

State Railways, 1894-95.

163. The gross receipts of State Railways are estimated for 1894-95 at Rx. 164,600 in excess, and the net traffic receipts at Rx. 21,900 in excess of the Revised Estimate for 1893-94. These very moderate additions are fully justified by increased mileage. It is not considered safe to anticipate the larger revenue which several of the lines are bringing this year. The estimates of the East Indian Railway, the Eastern Bengal Railway, and the North-Western Railway are all placed below the receipts expected in 1893-94. The large deterioration in the "net result" shown in the table in paragraph 160 is caused by the addition of interest charges in India and by the increase in the charge for Exchange on interest and annuities paid in England.

Guaranteed Railways, 1894-95.

164. The net traffic receipts of the three Guaranteed Railways are placed at Rx. 48,000 in excess of the Revised Estimate, and Rx. 201,100 in excess of the Actuals of 1892-93. The Madras line is not expected to do better than in the present year, and it has not been thought prudent to calculate upon a repetition in 1894-95 of the most favourable results attained by the Bombay, Baroda and Central India in the current year. On the other hand, an improvement of Rx. 85,000 is expected on the Great Indian Peninsula Railway, on which the depression in 1893-94 has been abnormal.

IRRIGATION.

IRRIGATION.	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
MAJOR WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue { Direct Re-	1,284,683	1,404,737	1,510,730	1,323,700	1,333,600	1,391,600
{ cepts.						
{ Land Rev-	708,996	673,189	722,306	815,600	792,000	868,500
{ enue.						
Expenditure { Working	758,413	761,445	793,951	776,100	771,700	769,200
{ Expenses.						
{ Interest	1,081,439	1,109,678	1,138,386	1,168,300	1,165,800	1,193,500
Net	+ 153,827	+ 216,803	+ 300,699	+ 194,900	+ 188,100	+ 297,400
MINOR WORKS.						
Receipts	178,899	194,114	185,866	198,400	194,000	203,700
Expenditure	902,276	1,073,396	1,008,142	915,700	918,800	946,700
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March	27,487,656	28,320,703	28,923,097	29,791,603	29,693,098	30,308,898

165. The Revised Estimate of receipts is Rx. 18,100 below the Budget Estimate of 1893-94. This small decrease is the result of very considerable variations. A reduction of Rx. 20,000 occurs in the Punjab owing to restriction of irrigation due to abundant rainfall, while the North-Western Provinces contribute an excess of Rx. 25,200 owing to under-estimate of income from flow-irrigation and a general under-estimate of the revenue. Bengal also shows an improvement of Rx. 5,000. The share of land revenue is increased by Rx. 15,400 in the Punjab on the Bari Doab Canal, but it is decreased by Rx. 39,200 in Madras owing to an increase budgeted for not having been realised on account of the late date on which orders were issued in connection with the new settlement in the Tanjore District.

166. The irrigation revenue is expected in 1894-95 to exceed the Revised Estimate of 1893-94 by Rx. 144,200. This improvement falls under—

	Imperial.	Provincial and Local.	TOTAL.
	Rx.	Rx.	Rx.
Direct Receipts—			
Major Works	83,000	—25,000	58,000
Minor Works	6,400	3,300	9,700
Share of Land Revenue—			
Major Works	76,500	...	76,500
TOTAL	165,900	—21,700	144,200

The Imperial share of the improvement under direct receipts from Major Works is Rx. 83,000, and is mainly due to an increase of Rx. 80,900 in the Punjab. The estimated increase of Rx. 76,500 under share of land revenue is due chiefly to the introduction of the new settlement in the Tanjore District of the Madras Presidency.

167. The financial results obtained from Irrigation Works for which Capital and Revenue Accounts are kept during the years 1891-92 and 1892-93 are given below :—

		1891-92.	1892-93.
MAJOR WORKS.		Rx.	Rx.
Capital Outlay—			
Direct and Indirect	{ During the year	859,239	614,290
	{ To end of year	29,636,329	30,250,620
Revenue Account—			
Gross Revenue		2,109,363	2,268,054
Maintenance and Working		840,994	880,694
Net Revenue		1,208,369	1,387,360
Interest		1,109,673	1,138,382
Net Profit		158,696	248,978
Percentage of net Revenue of the year on the Capital Outlay to end of the year		4.28	4.59
MINOR WORKS.			
Capital Outlay—			
Direct and Indirect	{ During the year	75,333	99,452
	{ To end of year	4,636,651	4,736,103

Financial Results in 1891-92 and 1892-93 of Irrigation Works, for which Capital Accounts are kept.

MINOR WORKS.						1891-92.	1892-93.
<i>Revenue Account—</i>						Rx.	Rx.
Gross Revenue	.	.	.	.	.	534,192	481,567
Maintenance and Working	.	.	.	.	.	316,249	252,643
Net Revenue						217,943	228,924
Percentage of net Revenue of the year on the Capital Outlay to end of the year						4.70	4.83

The figures in this Table are taken from the administrative accounts. On Minor Works interest on the Capital Outlay is not charged, as the Capital expenditure is incurred from Revenue.

BUILDINGS AND ROADS.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
MILITARY WORKS—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
In Upper Burma	141,524	152,182	169,437	150,000	150,000	100,000
Elsewhere	1,079,152	1,062,336	1,027,362	1,049,700	1,041,000	906,800
Deduct receipts	44,045	49,794	45,274	42,700	46,900	46,800
Net	1,176,631	1,164,724	1,151,525	1,157,000	1,144,100	900,000
CIVIL WORKS—						
<i>Imperial—</i>						
Expenditure	721,860	881,358	772,731	837,600	844,700	661,100
Receipts	47,223	50,807	56,438	59,400	56,500	55,800
<i>Provincial—</i>						
Expenditure	2,188,276	2,461,115	2,162,357	2,280,600	2,162,400	2,026,000
Receipts	308,201	271,319	285,329	268,900	282,200	266,200
<i>Local—</i>						
Expenditure	1,600,095	1,651,761	1,714,593	1,772,700	1,742,200	1,795,200
Receipts	249,820	255,204	266,147	252,900	268,400	260,400

168. The Budget Estimates for 1894-95 for imperial and provincial Expenditure shew large reductions as compared with the Budget Estimates of 1893-94, which are necessary owing to the present financial position. The reductions are—

	Rx.
Military Works	192,900
Imperial Civil Works	176,500
Provincial Civil Works	254,600

Full details of the proposed appropriation of the outlay provided for in the Provincial Civil Works Estimates are not available at present, but the distribution of the expenditure in the Accounts of the past two years and the Budget Estimate of the current year is given below:—

	Actuals, 1891-92.	Actuals, 1892-93.	Budget, 1893-94.
	Rx.	Rx.	Rx.
Erection of new buildings	739,312	631,276	688,832
Construction of roads	287,676	230,421	245,044
Works of public improvement	176,099	93,331	85,035
Repairs of buildings	191,346	167,192	183,067
Repairs of roads	473,929	461,645	474,727
Repairs of works of public improvement	26,244	27,085	30,143
Establishment	453,075	482,943	489,389
Tools and plant	28,004	42,106	34,574
Suspense	32,071	—2,804	14,000
Miscellaneous expenditure by Civil Officers in charge of Public Works	53,359	29,162	35,789
TOTAL	2,461,115	2,162,357	2,280,600

ARMY SERVICES.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
	Rx.	Rx.	Rx.	Budget. Rx.	Revised. Rx.	Rx.
EFFECTIVE SERVICES—						
<i>Regimental Pay and allowances—</i>						
India	7,212,677	7,081,464	7,327,119	7,655,400	7,834,200	7,864,500
England	1,004,577	1,018,079	1,327,172	1,130,000	1,337,100	1,313,000
Exchange	347,001	442,374	797,470	707,700	860,000	937,500
TOTAL	8,622,465	8,542,517	9,452,751	9,474,100	10,032,300	10,116,900
<i>Less—Receipts</i>	<i>19,083</i>	<i>16,586</i>	<i>14,155</i>	<i>16,000</i>	<i>15,100</i>	<i>12,300</i>
Net	8,603,382	8,525,931	9,438,596	9,458,100	10,017,100	10,104,600
<i>Commissariat—</i>						
India	3,069,452	3,681,012	3,664,059	3,383,100	3,464,400	3,585,000
England	52,772	47,200	42,507	34,500	31,500	22,100
Exchange	17,243	20,526	25,610	21,000	20,500	15,800
TOTAL	3,138,467	3,748,804	3,732,230	3,439,200	3,516,700	3,622,900
<i>Less—Receipts</i>	<i>435,315</i>	<i>573,355</i>	<i>412,173</i>	<i>408,200</i>	<i>428,300</i>	<i>432,000</i>
Net	2,703,152	3,175,449	3,320,057	3,031,000	3,088,400	3,190,900
<i>Ordnance—</i>						
India	715,984	724,316	790,195	902,100	818,900	912,200
England	728,274	841,404	593,772	543,000	555,000	448,500
Exchange	237,964	305,410	357,228	340,500	357,300	320,400
TOTAL	1,682,222	1,871,130	1,741,195	1,785,600	1,731,200	1,681,100
<i>Less—Receipts</i>	<i>90,760</i>	<i>108,683</i>	<i>114,658</i>	<i>98,200</i>	<i>83,000</i>	<i>94,100</i>
Net	1,591,462	1,762,447	1,626,537	1,687,400	1,648,200	1,587,000
<i>Other Heads—</i>						
Expenditure	3,504,367	4,034,078	3,736,616	3,702,700	3,453,000	3,386,200
Receipts	176,023	205,578	243,463	171,200	212,000	183,800
Net	3,328,344	3,828,500	3,493,153	3,531,500	3,241,000	3,202,400
NON-EFFECTIVE SERVICES—						
India	962,165	940,775	931,156	943,300	979,500	923,200
England	2,005,632	2,149,070	2,388,297	2,253,400	2,281,000	2,350,500
Exchange	684,750	933,261	1,430,860	1,413,100	1,469,000	1,678,000
TOTAL	3,742,547	4,023,106	4,750,313	4,609,800	4,660,100	4,952,600
<i>Less—Receipts</i>	<i>64,454</i>	<i>76,202</i>	<i>79,874</i>	<i>75,500</i>	<i>86,500</i>	<i>87,500</i>
Net	3,678,093	3,946,904	4,670,439	4,534,300	4,573,600	4,865,100
GRAND TOTAL—						
India	14,790,128	15,741,062	15,580,091	15,693,500	16,011,800	16,160,200
England	4,440,125	4,559,513	4,888,796	4,497,000	4,502,900	4,427,800
Exchange	1,450,815	1,980,026	2,941,244	2,029,400	2,890,100	3,162,700
TOTAL	20,690,068	22,280,601	23,410,131	23,011,400	23,413,800	23,750,700
<i>Less—Receipts</i>	<i>785,635</i>	<i>780,404</i>	<i>864,320</i>	<i>769,100</i>	<i>825,400</i>	<i>801,700</i>
Net	19,904,433	21,500,197	22,545,811	22,242,300	22,588,400	22,949,000

169. The expenditure in India continues to increase. Generally speaking the causes may be said to be—the fall in the rate of Exchange, which affects the amount of pay given to British troops in India, and the percentage of pay granted as Exchange compensation; the increase in the number of volunteers; the

greater cost of ammunition and appliances manufactured in India in consequence of the adoption of more elaborate and scientific armaments; the development of local manufactures of all kinds whereby the home charges have been reduced at the expense of the Indian Estimates; the occupation of Gilgit; and the increase in the price of food-supplies in India.

The expenditure in England shows promise of reduction. Exceptionally heavy outlay on Ordnance stores began in 1887-88 in connection with the arming of British troops with magazine rifles, with the supply of the new breech-loading field guns to Batteries in India, and with the completion of the mobilization reserves. These measures have now been practically completed.

This reduction in the Home charges is, however, to some extent counter-balanced by the increase in the effective charges due to the grant of deferred pay to the British Army, and by the increase in non-effective charges, namely, the pension charges for British troops who have served in India, and the pay and pension of non-effective and retired officers of the Indian service.

The increase under Exchange is due to the fall in the rate.

SPECIAL DEFENCE WORKS.

170. The following table shows the expenditure on "Special Defence Works":—

*Expenditure on
Defence Works
since their
commencement.*

	Rx.
To end of 1886-87	150,409
1886-87	325,626
1887-88	456,017
1888-89	789,595
1889-90	689,481
1890-91	491,837
1891-92	604,848
1892-93	458,060
1893-94 Budget Estimate Rx. 536,600; Revised Estimate .	342,000
1894-95 Budget „	152,300
	<u>4,460,173</u>

*Revised Estimate,
1893-94.*

171. The difference of Rx. 194,600 between the Revised and Budget Estimates is due to the expenditure in England on armaments and stores having been over-estimated and also to a reduced programme of works in India. The Budget Estimate for 1894-95 is less than the Revised Estimate for 1893-94 by Rx. 189,700, owing to the postponement of several works and to the approaching completion of the supply of stores and armaments for the Aden defence works.

172. The total expenditure on special defence works being estimated at Rx. 5,030,000, if the amounts provided in the Estimates for 1893-94 and 1894-95 are spent, there will remain Rx. 569,827 for Expenditure in 1895-96 and future years.

Section V.—Capital Expenditure on Public Works not charged against Revenue.

173. The Capital Outlay on Railways and Irrigation Works not charged to Revenue has been for many years limited to an annual sum of Rx. 3,500,000. As it was considered desirable to push on the construction of those useful works at a more rapid rate than that limit allowed, it was decided when the Famine Grant was restored that the whole amount available from that grant, after meeting direct Famine Relief Charges and the net charge on account of the Bengal-Nagpur and Indian Midland Railways, should be devoted to the

construction of Protective Railways. Accordingly, since 1890-91 the total limit on the annual Capital Expenditure on Railways and Canals has been Rx. 3,500,000, not charged to Revenue, *plus* the amount available from the Famine Grant, usually about Rx. 1,100,000.

In June 1892 the Secretary of State authorised the Government of India to increase the annual expenditure not charged to Revenue by Rx. 500,000 above the limit of Rx. 3,500,000 in cases where the Government of India are satisfied that the money can without inconvenience be supplied to enable Companies to undertake new lines of railway and extensions.

In 1894-95, as already explained, the financial necessities require the temporary suspension of the Famine Grant. The ordinary programme for Capital Expenditure has therefore had to be restricted to Rx. 3,500,000. The additional Rx. 500,000 provisionally sanctioned by the Secretary of State in June 1892 has also been entered in the Estimates in case it may be required for expenditure by Companies, and this provision brings the total estimate of the expenditure not charged to Revenue up to Rx. 4,000,000.

48.—STATE RAILWAYS—CONSTRUCTION.

174. The Budget grant for 1892-93 amounted to Rx. 4,615,000 as under :—

1892-93.

	Rx.
Normal amount provided under "Not charged to Revenue"	3,500,000
<i>Deduct</i> —Provision for Irrigation Works	550,000
	<hr/>
Leaving for Railways	2,950,000
<i>Add</i> —for Bareilly-Rampur-Moradabad Railway	375,000
„ for Jherria Extension of East Indian Railway	160,000
	<hr/>
Total under 48	3,485,000
Provided under 34	1,011,700
„ „ 37	118,300
	<hr/>
	4,615,000

175. The Revised Estimate for that year provided for a total expenditure of Rx. 4,589,100 against which the actual expenditure incurred amounted to Rx. 4,640,893, thus exceeding the Revised Estimate by Rx. 51,793 and the Budget provision by Rx. 25,893.

The details are :—

	Revised. Rx.	Actuals. Rx.
48—State Railways—Construction	3,436,700	3,455,199
34—Construction of Protective Railways	993,900	984,469
37—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	158,500	201,225
	<hr/>	<hr/>
TOTAL	4,589,100	4,640,893

176. The amounts provided for Railway Construction in the Estimates are as follow :—

*Revised Estimate,
1893-94, and
Budget Estimate,
1894-95.*

	Budget, 1893-94.	Revised, 1893-94.	Budget, 1894-95.
	Rx.	Rx.	Rx.
34—Construction of Protective Railways	1,054,300	1,079,700	...
48—State Railways—Construction	2,800,000	2,947,700	3,450,000
	<hr/>	<hr/>	<hr/>
TOTAL	3,854,300	4,027,400	3,450,000

177. The distribution of the amounts of the Revised Estimate for 1893-94 and of the Budget Estimate for 1894-95 is as follows:—

	Revised, 1893-94.	Budget, 1894-95.
<i>Expenditure by State agency—</i>		
Open Lines—		
	Rx.	Rx.
North-Western	220,400	220,000
Oudh and Rohilkhand	48,620	74,300
Eastern Bengal	109,400	90,000
Burma	62,240	40,000
Warora Colliery	10,660	25,000
Umaria Colliery	— 4,370	4,400
Frontier Railway Reserve Material	13,690	700
Petroleum Operations	100	...
Nagpur-Chhatisgarh Depreciation Account	— 600	...
TOTAL	460,040	454,400
Lines under construction—		
East Coast	996,800	760,000
Mu Valley	289,140	300,000
Lucknow-Rae Bareli	84,330	10,000
Bareilly-Rampur-Moradabad	386,550	138,600
Gradient Improvements on North Western	143,700	50,000
Mari-Attock	82,600	50,000
Mushkaf-Bolan	516,180	500,000
TOTAL	2,499,300	1,808,600
TOTAL STATE AGENCY	2,959,340	2,263,000
<i>Expenditure by agency of Companies—</i>		
Open Lines—		
East Indian, including Jherria Extension	541,100	240,000
Rajputana-Malwa System	50,400	97,000
Palanpur-Deesa	9,800	3,000
Tirhoot	18,300	80,000
Bhopal	22,500	14,000
Wardha Coal . . . . .	...	2,000
Dhond and Manmad	10,700	13,000
South Indian	72,500	60,000
Guntakal Hindupur	10,400	5,000
Bezvada Extension	500	1,000
TOTAL	736,200	515,000
Lines under construction—		
Godhra-Rutlam	428,000	132,000
Assam-Bengal (land)	80,000	40,000
TOTAL	508,000	172,000
TOTAL COMPANY'S AGENCY	1,244,200	687,000
TOTAL ALLOTMENTS	4,203,540	2,950,000
Deduct—Lapses anticipated	112,900	...
Decrease in Stores Balance	4,090,640	...
Amount held in reserve for outlay through Companies	63,240	500,000
TOTAL GRANT	4,027,400	3,450,000

49.—IRRIGATION.

178. The figures of Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are—

Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		Budget, 1894-95.
			Budget.	Revised.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
483,849	729,664	531,091	750,000	695,400	550,000

The difference of Rx. 54,600 between the Revised and Budget Estimates represents the amount transferred to the grant under 48—State Railways. The decrease in the provision for the ensuing year is due to the restricted programme of expenditure necessitated by the existing financial pressure.

Section VI.—Ways and Means.

HOME TREASURY.

179. The Budget and Revised Estimates for 1893-94 and the Budget Estimate for 1894-95 of the transactions of the Home Treasury are as follow:—

	Budget, 1893-94.	Revised, 1893-94.	Budget 1894-95.
RECEIPTS.			
	£	£	£
Council Bills	18,700,000	9,400,000	17,000,000
Permanent Debt incurred	1,300,000	2,686,000	...
Temporary Debt incurred, net . . . . .	...	6,000,000	2,200,000
Capital Receipts from Railway Companies	1,420,000	97,800	1,915,000
Deposits and Advances, net	2,200	3,000	—800
Add—Opening Balance	2,602,826	2,268,388	959,988
TOTAL	24,025,026	20,155,788	22,174,188
OUTGOINGS.			
Excess of Expenditure over Revenue	15,650,300	15,721,900	15,657,100
Expenditure not charged to Revenue	1,160,600	796,000	865,000
Permanent Debt discharged—			
Oudh and Rohilkhand Railway Debentures	729,000	729,000	...
South Indian Railway Debentures	520,200	520,200	...
India 5 per cent. and 4 per cent. Stock . . . . .	...	2,100	...
Issues to Railway Companies on Capital Account	2,609,200	778,600	2,826,400
On account of Remittances from India, net	1,383,200	948,000	1,114,200
Add—Closing Balance	1,972,526	959,988	1,711,488
TOTAL	24,025,026	20,455,788	22,174,188

180. The most important event affecting the Ways and Means of the year was the failure for a time to sell bills on India after the closure of the Indian mints, with effect from 26th June 1893, to the free coinage of silver. It is now estimated that the total drawings of the Secretary of State in 1893-94 will be £9,400,000 against £18,700,000 entered in the Budget Estimate. The deficiency is met (1) by temporary loans to the extent of a net sum of £6,000,000; (2) by the issue of India 3½ per cent. debentures for £1,386,000; (3) by a reduc- 1893-94. Council
Bills.

tion in the cash balances of £1,012,538; and (4) by reduced payments on account of Expenditure not charged to Revenue, of family remittances of officers from India, and of issues to Railway Companies.

1893-94.

*Permanent
Sterling Debt.*

181. It was stated in paragraph 93 of the last Financial Statement that a 3 per cent. sterling loan of £1,300,000 would be raised in 1893-94 for the discharge of Oudh and Rohilkhand and South Indian Railway Debentures and for advances to Railway Companies. This loan was raised at an average price of £98 17s. 3d. per cent.

In addition to the above loan, the Secretary of State issued in September 1893 £1,386,000 India $3\frac{1}{4}$ per cent. debentures repayable after five years in 1898. This issue was required to meet to some extent the demands on the Home Treasury during the period in which the Council Bills were not sold.

1893-94.

*Temporary Ster-
ling Loans.*

182. It has already been mentioned that the failure of Council Bills for a time necessitated the provision of funds in England by temporary loans in 1893-94. The entries in the Revised Estimate on this account are as follow:—

		£
<i>Temporary Debt incurred—</i>		
Loans on security of India Bills		6,000,000
Loans on security of East India Bonds		4,750,000
		<hr/>
TOTAL		10,750,000
<i>Temporary Debt discharged—</i>		
Loans on security of East India Bonds		4,750,000
		<hr/>
NET		6,000,000
		<hr/>

The India Bills have a currency of six months only and were raised—

- (1) £2,000,000 in November 1893 at an average rate of interest of £2 16s. 7d. per cent. per annum;
- (2) £1,500,000 in December at £2 12s. 3d. per cent.; and
- (3) £2,500,000 in January at £2 7s. 7d. per cent.

The loans on the security of East India Bonds were raised from time to time according to the requirements of the Home Treasury, and have been discharged with funds obtained by the issue of India Bills.

1893-94.

*Payments to Rail-
way Companies.*

183. The net payments to Railway Companies will be less by £508,400 than taken in the Budget Estimate. Most of the reduction occurs in the issue of funds for Stores and Establishment charges. The estimates of these issues are based on information supplied by the companies, and generally prove too high.

1893-94. *Deposits
and Advances.*

184. The net receipts on account of "Deposits and Advances" are now expected to exceed the Budget Estimate owing to smaller advances having been made on account of Expenditure in England on Defence Works at Aden recoverable from the Imperial Government.

1893-94. *Remit-
tances from India*

185. The reduction in the net payments on account of remittances is caused by (1) the abolition in August 1893, when Exchange Compensation Allowances were granted, of the system under which Military and some other officers were allowed to make family remittances through the Government Account; (2) the payments for railway stores having been less than the estimate; and (3) considerable repayments by Her Majesty's Treasury and other Public Departments in respect of advances or services in India.

1894-95.

Home Treasury.

186. Provision is made in 1894-95 for a net payment to Railway Companies of their Deposits of £911,400 and for other net disbursements, excluding Loans and Council Bills, of £17,637,100.

It will be seen that the present intention of the Secretary of State is to draw in 1894-95 £17,000,000 by bills on India, and to borrow by temporary loans a net sum of £2,300,000, partly to meet the net disbursements and partly to replenish the Home Treasury balances which have been reduced considerably below the normal amount in the current year. ^{1894-95.} Ways and Means.

The gross amount of the temporary loans is entered at £8,300,000; but provision is made for the repayment of the outstanding balance of those loans raised in 1893-94, namely, £6,000,000.

It should be understood that, in stating the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme.

INDIA.

187. The following is a summary of the Estimate of Ways and Means in India:— ^{Ways and Means} in India.

	1893-94.		1894-95.
	Budget.	Revised.	Budget.
RECEIPTS.			
1. Excess of Revenue in India over the Expenditure charged against it	Rx. 23,869,800	Rx. 24,051,400	Rx. 26,538,900
2. Public Loan	3,000,000	3,499,100	...
3. Loan from Rampur State	220,000	220,000	...
4. Increase of the Unfunded Debt, mostly Savings Bank Deposits, net	882,200	598,400	490,500
5. Other items, net	700,500	1,138,100	885,100
6. <i>For Remittance to Secretary of State, net</i>	1,374,200	882,700	1,107,000
<i>Add—Opening Balance</i>	15,204,205	15,271,756	26,251,756
TOTAL	45,250,905	45,661,456	55,273,256
OUTGOINGS.			
7. Excess Expenditure charged to Provincial Balances.	751,200	478,800	1,184,400
8. Expenditure not charged to Revenue	1,661,600	2,334,600	2,517,100
9. Rupee Loan discharged	5,000	1,101,000	151,000
10. Loans to Municipalities, etc., net.	—288,200	—858,300	491,100
11. <i>Issues on Capital Account to Railway Companies, net.</i>	376,400	152,800	102,500
12. Council Bills— <i>Sterling Amount</i>	18,522,100	9,857,500	17,000,000
13. Do. <i>Exchange</i>	11,579,700	6,343,300	12,142,900
<i>Add—Closing Balance</i>	12,643,105	26,251,756	21,684,256
TOTAL	45,250,905	45,661,456	55,273,256

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

188. It has been explained in Part I of this Statement that the failure to sell Council Bills for a time has led to a large accumulation of cash balances in India. It is now expected that the balance in the Indian Treasuries on 31st March 1894 will be Rx. 26,251,756 against Rx. 12,643,105 taken in the Budget Estimate. The increase of Rx. 13,608,651 is fully explained by the smaller payments of Council Bills, which with Exchange are entered in the Revised Estimate at Rx. 16,200,800 against Rx. 30,101,800 taken in the Budget Estimate. The other noticeable features in the Ways and Means of this year are (1) an increase of Rx. 500,000* in the $3\frac{1}{2}$ per cent. Public Loan of the year; (2) the ¹⁸⁹³⁻⁹⁴ Main Features.

* The amount entered in the statement in paragraph 187 is Rx. 499,100; the difference of Rx. 900 is due to a tenderer for that amount having failed to take up his allotment.

repayment of the greater part—Rx. 1,100,000—of the outstanding balance of the $4\frac{1}{2}$ per cent. loans; (3) an unanticipated receipt from the Bombay Municipality of Rx. 420,600, the amount of the balance of its loan due to Government; (4) a reduction of Rx. 283,800 under "Unfunded Debt;" this is due to the growth of the Savings Banks balance being less than anticipated—a result of the notice of reduction in the rate of interest from 1st April 1894; and (5) a reduction in the receipts for remittances to England owing to the discontinuance of family remittances through Government of Military and other officers.

1893-94.
New $3\frac{1}{2}$ per cent.
loan of
Rx. 3,500,000.

189. By Notification No. 2984, published in the *Gazette of India Extraordinary* of 14th July 1893, tenders were invited for a Public Loan of Rx. 3,500,000 at a rate of interest of $3\frac{1}{2}$ per cent. per annum. The tenders received were opened simultaneously at Calcutta, Madras, and Bombay on the 15th August 1893. The average rate of issue was Rs 96-3-2 $\frac{1}{2}$ pies per cent.

In the Budget Statement of last year the probable amount of the loan in the year was stated as three crores. It was subsequently decided to discharge the outstanding balance of the $4\frac{1}{2}$ per cent. loans, which matured on 15th September 1893, amounting to about 134 lakhs. This necessitated an increase in the amount of the new loan. An improvement in the cash balances, due to the repayment to the Government by the Bombay Municipality of a loan of 42 lakhs and to other causes, rendered it possible to restrict the increase to 50 lakhs. It was considered that the credit of the Indian Government now stands sufficiently high to justify the offer of $3\frac{1}{2}$ per cent. only on the new loan instead of 4 per cent., the rate at which the Government of India has borrowed in India for many years. The quoted market price of the $3\frac{1}{2}$ per cent. paper is now above par.

Discharge of $4\frac{1}{2}$
per cent. loans.

190. Simultaneously with the issue of the Notification inviting tenders for the new $3\frac{1}{2}$ per cent. loan of 1893-94 the balance of the $4\frac{1}{2}$ per cent. loans of 1878 and 1879 (except the 7 shillings per cent. portion) was notified for discharge on 14th October 1893 by Notification No. 2985, dated 14th July 1893. An option was given to pay in $4\frac{1}{2}$ per cent. Notes the amounts due on tenders for the new loan. It is now expected that the total payments in discharge of the $4\frac{1}{2}$ per cent. loans will be Rx. 1,100,000 in the current year and Rx. 150,000 in 1894-95, and the estimates have been prepared accordingly.

1894-95.
Main Features.

191. The Budget Estimate of 1894-95 provides for the payment of Council Bills for £17,000,000. Though the sterling amount is less than the Budget Estimate of 1893-94 by £1,700,000, equivalent at 1s. 2d. the rupee to Rx. 2,914,300, the decrease in the rupee payments will be only Rx. 958,900.

Owing to the large accumulation of cash balances, it will not be necessary to raise any loan in India in 1894-95, but, on the other hand, provision has been made to meet in full the demands of Local Governments and Administrations for advances to Municipalities and Local Bodies and also to meet an expenditure of Rx. 500,000 on Railway Construction in excess of the ordinary limit of Rx. 3,500,000 fixed for such expenditure from loans and balances.

Public loan.

192. Though it has above been stated that it is not the present intention of the Government of India to raise any loan in 1894-95, yet full liberty is reserved, as usual, to alter the programme now announced to any extent that may be considered desirable.

193. The following are the details of the transactions of Savings Banks *Savings Banks.* during the last few years:—

YEAR.		Net additions to deposits ca. h.	Interest.	Total addition.
		Rx.	Rx.	Rx.
1887-88	.	656,300	224,000	880,300
1888-89	.	685,000	261,800	947,000
1889-90	.	—362,900	272,200	—90,700
1890-91	.	250,700	279,700	530,400
1891-92	.	517,900	306,200	824,100
1892-93	.	548,900	339,400	888,300
1893-94	Budget	438,600	372,400	811,000
1893-94	Revised	203,500	366,800	570,300
1894-95	Budget	111,400	325,800	437,200

The Post Office Savings Banks deposits would have shown the usual progressive increase but for the notice given of the reduction of the rate of interest from $3\frac{1}{2}$ to $3\frac{1}{8}$ per cent. with effect from the 1st of April next. The withdrawals this year have been heavy since the issue of the notification on 30th December, and only a small net receipt is estimated for next year.

194. The *minus* figure under the head of Loans to Municipalities in the table in paragraph 187 is due to certain large repayments made during the year. *Loans to Municipalities, etc.* It was stated in paragraph 100 of the last Financial Statement that the Bombay Port Trust took advantage of the favourable state of the money market to raise a 4 per cent. loan to repay Government in 1893-94 the balance of a $4\frac{1}{2}$ per cent. loan of Rx. 616,100. A similar application from the Bombay Municipality for the repayment of a balance of about 42 lakhs was granted in the course of the year. The gross amount placed at the disposal of Local Governments for advances to Local Bodies, etc., in 1894-95 is Rx. 833,700, while the similar allotments for the two preceding years were Rx. 608,200 in 1893-94 and Rx. 662,900 in 1892-93. It was necessary in the previous year to curtail the demands of the Local Governments on a consideration of the ways and means of the year, but the present state of the balances has enabled Government to provide for the full amount asked for next year.

195. The current year is now expected to close with a cash balance of *Cash balance.* Rx. 26,251,756 and for 1894-95 a closing balance of Rx. 21,684,256 is taken. The estimated transactions of the year thus result in a reduction in the balances by Rx. 4,567,500.

Section VII.—Summary.

196. The principal features in this Statement are—

- (1) The Accounts of 1892-93 have closed with a deficit of Rx. 833,412.
- (2) The Revised Estimates of 1893-94 show a deficit of Rx. 1,792,800, an amount somewhat in excess of that entered in the Budget Estimate, Rx. 1,595,100. There has been a decrease of Revenue under two important heads, Opium and Salt; but the Revenue generally has shown satisfactory progress, particularly the Railway Revenue. Notwithstanding the grant of Exchange Compensation Allowances, the expenditure of the year on the whole will not differ much from the amount entered in the Budget

Estimates. The rate of exchange is taken in the Revised Estimate at 1s. 2'6d. the rupee against the Budget rate of 1s. 2'75d.: this difference increases the direct charge under Exchange by Rx. 265,900.

- (3) A loan of Rx. 3,500,000 at $3\frac{1}{2}$ per cent. interest was raised in India at an average price of $\text{Rs. } 96-3-2\frac{1}{2}$ per centum. The balance (Rx. 1,341,400) of the $4\frac{1}{2}$ per cent. loans was notified for discharge; Rx. 1,100,000 will be paid this year: the whole amount ceased to bear interest from the 14th October 1893.
- (4) The Mints were closed to the free coinage of silver at the end of June 1893. For several months thereafter the Secretary of State was not able to sell Council Bills in any quantities. His drawings during 1893-94 are now estimated at £9,400,000, while the Budget Estimate was for £18,700,000. It has therefore been necessary to replenish the Home Treasury balances by temporary borrowing. The diminution in the drawings has at the same time caused a very large increase in the cash balances in India, which are now expected to amount on the 31st March 1894 to Rx. 26,251,756 against the Budget Estimate of Rx. 12,643,105.
- (5) The Budget Estimates for 1894-95 show a deficit of Rx. 301,900.
- (6) The deficit with which the Government of India were threatened in 1894-95 was between three crores and three-and-a-half crores of rupees. The measures by which the deficit has been reduced to the amount shown in the Estimates are—
 - (a) stringent economy in expenditure;
 - (b) the temporary suspension of a portion of the Famine Grant, Rx. 1,076,200;
 - (c) contributions from Provincial Governments, amounting to Rx. 405,000; and
 - (d) the imposition of Import Duties estimated to yield in 1894-95 a net return of Rx. 1,140,000.
- (7) Apart from the new taxation, the Revenues are expected to yield a substantial increase in 1894-95. But the Opium Revenue shows a considerable decrease, the net Opium Revenue being taken at Rx. 4,138,300 as compared with the Budget Estimate for 1893-94 of Rx. 5,061,200.
- (8) The rate of exchange is taken at 1s. 2d. the rupee as compared with 1s. 2½d. in the Budget Estimate of 1893-94, and there is an addition to the direct expenditure under Exchange of Rx. 1,371,500; Exchange Compensation Allowances are estimated to cost in 1894-95 Rx. 1,113,300, of which Rx. 400,400 will be Provincial. In consequence of the sterling borrowing necessitated by the failure to sell Council Bills during a part of 1893-94, the Interest charges in England in 1894-95 will be considerably increased, but other decreases in sterling expenditure nearly counterbalance that increase.
- (9) The Capital Expenditure on Railways and Irrigation Works not charged against Revenue is estimated at Rx. 3,643,100 in 1893-94 and at Rx. 4,000,000 in 1894-95. In 1893-94 there is in addition an expenditure on the Construction of Railways of Rx. 1,079,700

charged to the Famine Grant : expenditure from the Famine Grant on this account will not be incurred in 1894-95.

- (10) It is expected that the Secretary of State will in 1894-95 sell Council Bills to the amount of £17,000,000 and will raise temporary loans of £8,300,000, out of which he will use £6,000,000 to repay the temporary loans borrowed in 1893-94. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills or raised by loan as he may find occasion.
- (11) It is estimated that the closing balance in the Treasuries in India on 31st March 1895 will amount to Rx. 21,684,256, and it is accordingly not intended to issue any public loan in India in 1894-95. Full liberty is however reserved to the Government of India to vary this intention in any way and to any extent which may be found expedient.
- (12) The programme embodied in the Budget Estimates of 1894-95 is described as a programme of retrenchment and of vigilance intended to tide the Government over a transition period.

J. WESTLAND.

*General Statement of the Accounts and Estimates of the Revenue
India, in India*

		For details of the Statement.	RECEIPTS.			
			ACCOUNTS, 1892-93.	BUDGET ESTIMATE, 1893-94.	REVISED ESTIMATE, 1893-94.	BUDGET ESTIMATE, 1894-95.
Revenue—						
Principal Heads of Revenue—						
Land Revenue	A	24,905,328	25,157,200	25,492,300	25,703,600	
Opium . . . . .	...	7,993,180	7,316,200	6,694,400	6,393,600
Salt . . . . .	...	8,656,104	8,587,800	8,346,200	8,629,200
Stamps . . . . .	...	4,448,540	4,434,100	4,551,000	4,561,800
Excise . . . . .	...	5,242,443	5,145,900	5,357,900	5,317,600
Other Heads . . . . .	...	9,821,780	9,849,300	9,772,400	11,000,300
TOTAL PRINCIPAL HEADS Rx.	...	61,067,375	60,490,500	60,214,200	61,606,100	
Interest	A	869,727	893,600	874,600	856,800	
Post Office, Telegraph, and Mint	"	2,736,953	2,720,800	2,738,200	2,656,500	
Receipts by Civil Departments	"	1,607,876	1,635,500	1,636,100	1,611,700	
Miscellaneous	"	876,994	982,900	960,900	982,700	
Railways	"	19,077,103	19,551,700	20,206,500	20,408,400	
Irrigation	"	2,418,902	2,337,700	2,319,600	2,463,800	
Buildings and Roads	"	653,188	623,900	654,000	629,200	
Receipts by Military Department	"	864,320	769,100	825,400	809,700	
TOTAL REVENUE Rx.	...	90,172,438	90,005,700	90,429,500	92,024,900	
Debt, Deposits, and Advances—						
Permanent Debt (net Incurred)	C	...	3,265,800	10,052,800	2,149,000	
Unfunded Debt (net Incurred)	"	963,902	882,200	598,400	490,500	
Deposits and Advances (net)	"	749,274	...	4,576,100	...	
Loans and Advances by Imperial Government (net Receipts)	"	...	564,400	1,032,300	1,900	
Capital of Railway Companies (net Receipts)	"	692,280	...	...	...
Remittances (net)	"	128,840	...	313,000	...	
Secretary of State's Bills drawn	"	16,532,215	18,700,000	9,400,000	17,000,000	
TOTAL RECEIPTS	...	109,238,949	113,418,100	116,402,100	111,666,300	
Balance on 1st April—India	...	17,287,005	15,204,205	15,271,756	26,251,756	
England	...	4,122,626	2,602,826	2,268,388	959,988	
GRAND TOTAL	...	130,648,580	131,225,131	133,942,244	138,878,044	

*and Expenditure and Receipts and Disbursements of the Government of
and in England.*

	For details vide State- ment.	DISBURSEMENTS.			
		ACCOUNTS, 1892-93.	BUDGET ESTIMATE, 1893-94.	REVISED ESTIMATE, 1893-94.	BUDGET ESTIMATE, 1894-95.
Expenditure—					
Direct Demands on the Revenues	B	9,461,694	10,387,300	9,961,100	10,662,600
Interest	"	4,374,263	4,065,900	4,432,200	4,611,400
Post Office, Telegraph, and Mint	"	2,505,625	2,609,300	2,557,800	2,595,800
Salaries and Expenses of Civil Departments	"	14,259,912	14,472,000	14,559,600	14,959,200
Miscellaneous Civil Charges	"	5,537,840	5,538,100	5,619,100	5,754,000
Famine Relief and Insurance	"	1,116,103	1,159,800	1,138,300	55,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	339,487	75,100	77,100	24,400
Railway Revenue Account	"	20,924,155	21,545,800	21,803,500	22,538,300
Irrigation	"	2,940,479	2,860,100	2,856,300	2,909,400
Buildings and Roads	"	5,846,480	6,090,600	5,940,300	5,489,100
Army Services	"	23,419,111	23,011,400	23,413,800	23,759,700
Special Defence Works	"	458,060	536,600	342,000	152,300
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL Rx.	...	91,183,209	92,352,000	92,701,100	93,511,200
Add—Provincial Surpluses: that is, portion of Allot- ments to Provincial Governments not spent by them in the year	End of B	103,250	...	116,400	...
Deduct—Provincial Deficits: that is, portion of Pro- vincial Expenditure defrayed from Provincial balances	"	—280,609	—751,200	—595,200	—1,184,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.	...	91,005,850	91,600,800	92,222,300	92,326,800
Expenditure not charged to Reve- nue—					
Capital Outlay on Railways and Irrigation Works Rx.	End of B	3,986,290	3,550,000	3,643,100	4,000,000
Debt, Deposits, and Advances—					
Permanent Debt (net Discharged)	C	376,405	...	...	...
Deposits and Advances (net)	"	...	1,085,800	...	641,400
Loans and Advances by Imperial Government (net Advances)	"	356,268	...	...	...
Loans and Advances by Provincial Governments	"	493,340	276,200	174,000	493,000
Capital of Railway Companies (net Payments)	"	...	1,565,600	833,600	1,013,900
Remittances (net)	"	...	9,000	...	7,200
Secretary of State's Bills paid	"	16,890,283	18,522,100	9,857,500	17,000,000
TOTAL DISBURSEMENTS	...	113,108,436	116,609,500	106,730,500	115,482,300
Balance on 31st March—India . . . . .	...	15,271,756	12,643,105	26,251,756	21,684,256
England . . . . .	...	2,268,388	1,972,526	959,988	1,711,488
GRAND TOTAL	...	130,648,580	131,225,131	133,942,244	138,878,044

Revenue	Ru.	Ru.	Ru.	Ru.
Expenditure chargeable thereon	90,176,438	90,479,700	90,479,500	90,824,900
	91,005,850	91,600,800	92,222,300	92,326,800
Surplus (+) or Deficit (—)	—829,412	—1,121,100	—1,742,800	—301,900

STEPHEN JACOB,
Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

A.—STATEMENT of the REVENUE of

HEADS OF REVENUE.	ACCOUNTS, 1891-93.					REVISED	
	INDIA.		England.	Exchange.* 11. 2'985d.	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
Principal Heads of Revenue—	<i>Rs.</i>	<i>Rs.</i>	<i>£</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
I.—Land Revenue	15,843,354	9,061,974	...	...	24,905,328	16,347,200	9,145,100
II.—Opium	7,993,180	...	...	...	7,993,180	6,694,400	...
III.—Salt	8,625,046	31,058	...	...	8,656,104	8,318,600	27,600
IV.—Stamps	1,173,538	3,275,002	...	...	4,448,540	1,202,300	3,348,700
V.—Excise	3,971,350	1,271,093	...	...	5,242,443	4,055,400	1,302,500
VI.—Provincial Rates	570	3,705,928	...	...	3,706,498	3,600	3,482,700
VII.—Customs	1,600,232	17,401	...	...	1,617,633	1,641,500	17,200
VIII.—Assessed Taxes	965,212	720,929	...	...	1,686,141	991,700	738,600
IX.—Forest	928,640	662,692	...	...	1,591,332	986,000	691,100
X.—Registration	216,480	213,584	...	...	430,064	215,100	212,400
XI.—Tributes from Native States	790,112	...	...	...	790,112	792,500	...
TOTAL	42,107,714	18,959,661	...	...	61,067,375	41,248,300	18,965,900
XII.—Interest	710,414	120,004	24,543	14,766	869,727	716,600	142,200
Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,481,264	7,611	...	...	1,488,875	1,541,806	7,900
XIV.—Telegraph	922,487	...	9,525	5,731	937,743	957,000	...
XV.—Mint	310,256	...	49	30	310,335	228,100	...
TOTAL	2,714,007	7,611	9,574	5,761	2,736,953	2,726,900	7,900
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	26,122	351,322	...	...	377,444	20,700	356,400
{ Jails	41,397	267,800	...	...	309,197	44,600	269,100
XVII.—Police	15,967	380,000	...	...	395,967	14,400	393,300
XVIII.—Marine	29,036	127,819	...	...	156,855	31,500	126,400
XIX.—Education	1,216	209,071	...	...	210,287	1,400	215,700
XX.—Medical	219	66,708	3,094	1,861	71,882	500	68,500
XXI.—Scientific and other Minor Depart- ments	10,780	74,639	515	310	86,244	10,900	79,200
TOTAL	124,737	1,477,359	3,609	2,171	1,607,876	124,000	1,508,600
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, &c.	153,558	47,183	101,000	60,764	362,505	162,400	48,500
XXIII.—Stationery and Printing	32,412	48,429	...	...	80,841	29,600	53,600
XXIV.—Exchange	19,686	...	...	...	19,686	102,000	...
XXV.—Miscellaneous	95,686	306,740	7,197	4,330	413,962	99,600	302,000
TOTAL	301,342	402,361	108,197	65,094	876,994	393,600	404,100
Railways—							
XXVI.—State Railways (Gross Receipts)	14,810,148	1,004,291	230	138	15,814,807	15,767,700	1,007,300
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,244,413	...	...	...	3,244,413	3,397,500	...
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	17,883	...	...	...	17,883	33,700	...
TOTAL	18,072,444	1,004,291	230	138	19,077,103	19,198,900	1,007,300
Irrigation—							
XXIX.—Major Works: Direct Receipts	761,139	749,591	...	...	1,510,730	608,400	725,200
Portion of Land Revenue due to Irrigation	722,306	...	...	...	722,306	792,000	...
XXX.—Minor Works and Navigation	42,135	143,731	...	...	185,866	44,000	150,000
TOTAL	1,525,580	893,322	...	...	2,418,902	1,444,400	875,200
Buildings and Roads—							
XXXI.—Military Works	45,274	...	...	...	45,274	46,900	...
XXXII.—Civil Works :	12,067	551,476	27,704	16,667	607,914	14,600	550,600
TOTAL	57,341	551,476	27,704	16,667	653,188	61,500	550,600
Receipts by Military Department—							
XXXIII.—Army: Effective	723,892	...	37,810	22,747	784,449	674,600	...
Non-effective	66,151	...	8,566	5,154	79,871	70,400	...
TOTAL	790,043	...	46,376	27,901	864,320	* 745,000	...
TOTAL REVENUES	66,403,622	23,416,085	220,233	132,498	90,172,438	66,659,200	23,461,800

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure which include transactions in England

INDIA, in India and in England.

ESTIMATE, 1893-94.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1893-94.	BUDGET ESTIMATE, 1894-95.						Increase + Decrease— of Budget, 1894-95, as compared with Budget Estimates, 1893-94.	Increase + Decrease— of Budget, 1894-95, as compared with Revised Estimates, 1893-94.
England.	Exchange,* H. 26d.	TOTAL.		INDIA.		England.	Exchange,* H. 2d.	TOTAL.			
				Imperial.	Provincial and Local.						
£	Rs.	Rs.	Rs.	Rs.	Rs.	£	Rs.	Rs.	Rs.	Rs.	
...	...	25,492,300	+ 335,100	16,790,600	8,913,000	...	...	25,703,600	+ 546,400	+ 211,300
...	...	6,694,400	- 621,800	6,393,600	...	...	...	6,393,600	- 922,600	- 300,800
...	...	8,346,200	- 241,600	8,598,800	30,400	...	...	8,629,200	+ 41,400	+ 283,000
...	...	4,551,000	+ 116,900	1,206,100	3,355,700	...	...	4,561,800	+ 127,700	+ 10,800
...	...	5,357,900	+ 212,000	4,026,100	1,291,500	...	...	5,317,600	+ 171,700	- 40,300
...	...	3,485,300	- 220,800	4,800	3,520,500	...	...	3,525,300	- 181,800	+ 39,000
...	...	1,658,700	- 6,500	2,856,300	16,600	...	...	2,872,900	+ 1,207,700	+ 1,214,200
...	...	1,730,300	+ 43,100	998,200	742,700	...	...	1,740,900	+ 53,700	+ 10,600
...	...	1,677,100	+ 88,300	954,200	691,800	...	...	1,646,000	+ 57,200	- 31,100
...	...	427,500	- 1,800	221,200	218,800	...	...	440,000	+ 10,700	+ 12,500
...	...	792,500	+ 20,800	775,200	...	...	...	775,200	+ 3,500	- 17,300
...	...	60,214,200	- 276,300	42,825,100	18,781,000	...	...	61,606,100	+ 1,115,600	+ 1,391,900
9,600	6,200	874,600	- 19,000	681,800	157,900	10,000	7,100	856,800	- 36,800	- 17,800	
...	...	1,549,700	+ 10,900	1,586,800	8,200	...	...	1,595,000	+ 56,200	+ 45,300
2,100	1,300	960,400	+ 8,900	985,000	...	5,100	3,700	993,800	+ 42,300	+ 33,400	
...	...	228,100	- 2,400	67,700	...	...	...	67,700	- 162,800	- 160,400
2,100	1,300	2,738,200	+ 17,400	2,639,500	8,200	5,100	3,700	2,656,500	- 64,300	- 81,700	
...	...	377,100	- 100	19,900	358,700	...	...	378,600	+ 1,400	+ 1,500
...	...	313,700	+ 1,400	46,700	277,300	...	...	324,000	+ 11,700	+ 10,300
...	...	407,700	+ 36,900	16,300	382,500	...	...	398,800	+ 28,000	- 8,900
...	...	157,900	- 54,700	11,000	127,200	...	...	138,200	- 74,400	- 19,700
...	...	217,100	+ 5,400	1,500	211,800	...	...	213,300	+ 1,600	- 3,800
1,700	1,100	71,800	+ 5,500	300	67,200	1,600	1,200	70,300	+ 4,000	- 1,500	
400	300	90,800	+ 6,200	10,500	77,300	400	300	88,500	+ 3,900	- 2,300	
2,100	1,400	1,636,100	+ 600	106,200	1,502,000	2,000	1,500	1,611,700	- 23,800	- 24,400	
96,600	62,200	369,700	+ 22,900	151,800	48,700	95,200	68,000	363,700	+ 16,900	- 6,000	
...	...	83,200	+ 400	33,200	51,100	...	...	84,300	+ 1,500	+ 1,100
...	...	102,000	- 78,000	150,000	...	...	...	150,000	- 30,000	+ 48,000
2,700	1,700	406,000	+ 32,700	83,300	297,100	2,500	1,800	384,700	+ 11,400	- 21,300	
99,300	63,900	960,900	- 22,000	418,300	396,900	97,700	69,800	982,700	- 200	+ 21,800	
200	100	16,775,300	+ 483,800	15,868,600	1,071,000	200	100	16,939,900	+ 648,400	+ 164,600	
...	...	3,397,500	+ 162,500	3,445,500	...	...	...	3,445,500	+ 210,500	+ 48,000
...	...	33,700	+ 8,500	23,000	...	...	...	23,000	- 2,200	- 10,700
200	100	20,206,500	+ 654,800	19,337,100	1,071,000	200	100	20,408,400	+ 856,700	+ 201,900	
...	...	1,333,600	+ 9,900	691,400	700,200	...	...	1,391,600	+ 67,900	+ 53,000
...	...	792,000	- 23,600	868,500	...	...	...	868,500	+ 52,900	+ 76,500
...	...	194,000	- 4,400	50,400	153,300	...	...	203,700	+ 5,300	+ 9,700
...	...	2,319,000	- 18,100	1,610,300	853,500	...	...	2,463,800	+ 126,100	+ 144,200
...	...	46,900	+ 4,200	46,800	...	...	...	46,800	+ 4,100	- 100
25,500	16,400	607,100	+ 25,900	13,300	526,600	24,800	17,700	582,400	+ 1,200	- 24,700	
25,500	16,400	654,000	+ 30,100	60,100	526,600	24,800	17,700	629,200	+ 5,300	- 24,800	
39,100	25,200	738,900	+ 45,300	682,100	...	23,400	16,700	722,200	+ 28,600	- 16,700	
9,800	6,300	86,500	+ 11,000	70,400	...	10,000	7,100	87,500	+ 12,000	+ 1,000	
48,900	31,500	825,400	+ 56,300	752,500	...	33,400	23,800	809,700	+ 40,600	- 15,700	
187,700	120,800	90,429,500	+ 423,800	68,430,900	23,297,100	173,200	123,700	92,024,500	+ 2,019,200	+ 1,595,400	

Exchange thereon calculated in accordance with the average Rate obtained or estimated to be obtained for Bills and Telegraphic Transfers sold during the year.

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1893-94.					REVISED	
	INDIA.		England.	Exchange,* U. S. 1894.	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
Direct Demands on the Revenues—	<i>Rs.</i>	<i>Rs.</i>	<i>£</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
1.—Refunds and Drawbacks	178,971	78,317	...	...	257,288	183,500	76,200
2.—Assignments and Compensations	526,231	1,041,545	...	...	1,567,776	515,200	1,044,100
Charges in respect of Collection, <i>vis.</i>—							
3.—Land Revenue	375,811	3,559,583	594	357	3,936,345	392,400	3,661,200
4.—Opium (including cost of Production)	1,601,381	...	696	419	1,602,496	1,883,100	...
5.—Salt (including cost of Production)	393,768	63,805	708	426	458,707	411,100	60,100
6.—Stamps	—29,841	121,011	31,277	18,817	141,264	—36,900	131,200
7.—Excise	146,291	46,722	...	...	193,013	147,000	46,900
8.—Provincial Rates . . . . .	...	55,659	...	...	55,659	...	56,700
9.—Customs	52,631	87,979	15	9	140,634	53,400	91,600
10.—Assessed Taxes	15,135	15,036	...	...	30,171	15,900	15,600
11.—Forest	479,544	382,835	1,777	1,069	865,225	514,300	404,700
12.—Registration	107,085	106,031	...	...	213,116	111,800	110,700
TOTAL	3,847,007	5,558,523	35,067	21,097	9,461,694	4,190,800	5,699,000
Interest—							
13.—Interest on Debt† other than that charged to Railways and Irrigation Works	—135,787	95,720	2,433,496	1,464,053	3,857,482	—332,000	109,000
14.—Interest on other Obligations	513,421	3,006	221	133	516,781	544,700	3,400
TOTAL	377,634	98,726	2,433,717	1,464,186	4,374,263	212,700	112,400
Post Office, Telegraph, and Mint—							
15.—Post Office	1,251,020	114,317	95,658	57,550	1,518,545	1,273,100	118,600
16.—Telegraph	647,208	...	142,271	85,594	875,073	681,100	...
17.—Mint	95,614	...	10,235	6,158	112,007	75,900	...
TOTAL	1,993,842	114,317	248,164	149,302	2,505,625	2,030,100	118,600
* Salaries and Expenses of Civil Departments—							
18.—General Administration	613,352	849,186	255,545	153,742	1,871,825	643,800	875,800
19.—Law and Justice { Courts	114,860	2,761,264	617	371	2,877,112	123,600	2,866,500
{ Jails	163,761	754,299	...	...	918,060	163,400	754,400
20.—Police	710,061	3,163,584	...	...	3,873,645	698,800	3,176,700
21.—Marine (including River Navigation)	237,854	154,021	290,476	174,758	857,109	211,300	163,600
22.—Education	24,210	1,410,024	1,742	1,048	1,437,024	26,000	1,439,600
23.—Ecclesiastical	167,627	...	300	180	168,107	175,200	...
24.—Medical	39,213	886,952	9,663	5,814	941,642	42,100	918,500
25.—Political	734,623	71,735	22,327	13,432	849,117	831,700	65,900
26.—Scientific and other Minor Departments	242,893	159,701	44,128	26,549	473,271	242,700	176,900
TOTAL	3,048,454	10,210,766	624,798	375,894	14,259,912	3,158,600	10,437,900
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	494,796	...	29,218	17,578	541,592	476,800	...
28.—Civil Furlough and Absentee Allowances	1,335	...	207,826	125,033	334,194	1,000	...
29.—Superannuation Allowances and Pensions	84,478	796,712	1,810,546	1,089,270	3,781,006	86,000	824,000
30.—Stationery and Printing	94,405	468,893	52,868	31,807	647,973	118,500	486,900
32.—Miscellaneous	44,837	151,418	22,989	13,831	233,075	64,800	156,200
TOTAL	719,851	1,417,023	2,123,447	1,277,519	5,537,840	747,100	1,467,100
Famine Relief and Insurance—							
33.—Famine Relief	17,296	53,545	...	...	79,841	...	2,800
34.—Construction of Protective Railways	984,469	...	...	...	984,469	1,079,700	...
35.—Construction of Protective Irrigation Works	55,054	...	3,583	2,156	60,793	55,600	...
TOTAL††	1,056,819	53,545	3,583	2,156	1,116,103	1,135,300	2,800
Carried over	11,043,607	17,452,900	5,468,776	3,290,154	37,255,437	11,474,600	17,837,800

* See foot-note to Statement A.

† The "Interest on Debt" is distributed as follows:—
 Interest on Debt (other than that charged to Railways and Irrigation Works) as above
 Under Railway Revenue Account
 Under Irrigation

TOTAL

ACCOUNTS, 1893-94.				REVISED ESTIMATE, 1893-94.			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
<i>Rs.</i>	<i>£</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>£</i>	<i>Rs.</i>	<i>Rs.</i>
—40,007	2,433,496	1,464,053	3,857,482	—223,000	2,498,300	1,008,300	3,888,300
3,189,532	1,222,191	735,301	5,137,024	3,347,300	1,214,400	781,800	5,343,400
1,138,386	...	...	1,138,386	4,165,800	...	...	4,165,800
TOTAL	4,067,841	3,655,687	2,199,354	10,122,686	4,290,200	2,712,700	10,293,000

Revenues of India, in India and in England.

ESTIMATE, 1893-94.				BUDGET ESTIMATE, 1894-95.						Increase + Decrease of Budget, 1894-95, as compared with Revised Estimates, 1893-94.	
England.	Exchange, * 11. 264.	TOTAL.	Increase + Decrease of Revised, as compared with Budget Estimates, 1893-94.	INDIA.		England.	Exchange, * 11. 24.	TOTAL.	Increase + Decrease of Budget, 1894-95, as compared with Budget Estimates, 1893-94.	Increase + Decrease of Budget, 1894-95, as compared with Revised Estimates, 1893-94.	
£	Rs.	Rs.	Rs.	Imperial.	Provincial and Local.	£	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	259,700	+ 34,800	160,400	71,200	...	...	231,600	+ 6,700	- 28,100	...
...	...	1,559,300	+ 81,400	525,700	1,050,900	...	...	1,576,600	+ 98,700	+ 17,300	...
100	100	4,053,800	- 58,500	418,100	3,767,700	600	400	4,186,800	+ 74,500	+ 133,000	...
1,100	700	1,884,900	- 370,100	2,253,900	...	800	600	2,255,300	+ 300	+ 370,400	...
1,300	800	473,300	- 37,500	450,200	68,100	200	100	518,600	+ 7,800	+ 45,300	...
39,400	25,300	159,000	+ 4,300	- 38,800	133,800	49,000	35,000	179,000	+ 24,300	+ 20,000	...
100	100	194,100	- 14,700	155,500	49,700	...	...	205,200	- 3,600	+ 11,100	...
...	...	56,700	+ 3,200	...	53,000	...	...	53,000	- 500	- 3,700	...
200	100	145,300	+ 500	114,600	94,600	200	100	209,500	+ 64,700	+ 64,200	...
...	...	31,500	- 900	16,400	16,300	...	...	32,700	+ 300	+ 1,200	...
1,200	800	921,000	- 69,200	550,800	432,400	700	500	984,400	- 5,800	+ 63,400	...
...	...	222,500	+ 500	115,500	114,400	...	...	229,900	+ 7,900	+ 7,400	...
43,400	27,900	9,961,100	- 426,200	4,722,300	5,852,100	51,500	36,700	10,662,600	+ 275,300	+ 701,500	...
2,498,300	1,608,500	3,883,800	+ 368,100	- 615,500	122,300	2,682,700	1,916,200	4,105,700	+ 590,000	+ 281,900	...
200	100	548,400	- 1,800	502,100	3,300	200	100	505,700	- 44,500	- 42,700	...
2,498,500	1,608,600	4,432,200	+ 366,300	- 113,400	125,600	2,682,900	1,916,300	4,611,400	+ 545,500	+ 179,200	...
102,500	66,000	1,560,200	- 28,100	1,310,400	121,300	102,900	73,500	1,608,100	+ 19,800	+ 47,900	...
142,000	91,400	914,500	- 2,300	698,600	...	128,900	92,100	919,600	+ 2,800	+ 5,100	...
4,400	2,800	83,100	- 21,100	64,200	...	2,300	1,600	68,100	- 36,100	- 15,000	...
248,900	160,200	2,557,800	- 51,500	2,073,200	121,300	234,100	167,200	2,595,800	- 13,500	+ 38,000	...
267,600	172,300	1,959,500	+ 76,900	651,300	894,700	252,500	180,600	1,979,500	+ 96,900	+ 20,000	...
300	200	2,990,600	+ 88,000	118,600	2,923,400	1,100	800	3,043,900	+ 141,300	+ 53,300	...
...	...	917,800	- 15,800	162,400	797,600	...	...	960,000	+ 26,400	+ 42,200	...
...	...	3,876,500	- 84,000	688,700	3,253,400	500	400	4,043,000	+ 82,500	+ 166,500	...
244,700	157,500	777,100	- 64,500	232,000	150,400	184,100	131,500	698,000	- 143,600	- 79,100	...
1,700	1,100	1,468,400	- 47,000	29,700	1,513,000	1,500	1,100	1,545,300	+ 29,900	+ 76,900	...
200	100	175,500	+ 4,000	186,200	...	300	200	186,700	+ 15,200	+ 11,200	...
6,800	4,400	971,800	+ 22,600	43,500	950,400	6,800	4,900	1,005,600	+ 56,400	+ 33,800	...
22,000	14,200	933,800	+ 98,100	874,100	72,200	22,200	15,900	984,400	+ 148,700	+ 50,600	...
42,000	27,000	488,600	+ 9,300	253,600	184,000	43,900	31,300	512,800	+ 33,500	+ 24,200	...
385,900	377,200	14,559,600	+ 87,600	3,240,100	10,839,100	513,300	366,700	14,959,200	+ 487,200	+ 399,600	...
22,000	14,200	513,000	- 16,400	466,000	...	11,100	7,900	485,000	- 44,400	- 28,000	...
200,200	128,900	330,100	- 10,900	1,000	...	208,000	148,600	357,600	+ 16,600	+ 27,500	...
1,772,900	1,141,400	3,824,300	+ 35,000	87,100	846,800	1,779,500	1,271,100	3,984,500	+ 195,200	+ 160,200	...
51,800	33,000	689,600	+ 54,500	106,700	495,400	45,300	32,400	679,800	+ 44,700	- 9,800	...
25,000	16,100	262,100	+ 18,800	39,200	172,400	20,700	14,800	247,100	+ 3,800	- 15,000	...
2,971,300	1,333,600	5,610,100	+ 81,000	700,000	1,514,600	2,064,600	1,474,800	5,754,000	+ 215,900	+ 134,900	...
...	...	2,800	- 37,700	...	10,000	...	...	10,000	- 30,500	+ 7,200	...
...	...	1,079,700	+ 25,400	...	...	...	...	...	- 1,054,300	- 1,079,700	...
...	...	55,800	- 9,200	45,000	...	...	...	45,000	- 20,000	- 10,800	...
100	100	1,138,300	- 21,500	45,000	10,000	...	...	55,000	- 1,104,800	- 1,083,300	...
5,448,100	3,507,600	38,268,100	+ 35,700	10,667,200	18,462,700	5,546,400	3,961,700	38,638,000	+ 405,600	+ 369,900	...

BUDGET ESTIMATE, 1894-95.

India.	England.	Exchange.	TOTAL.
Rs.	£	Rs.	Rs.
- 483,200	2,682,700	1,916,200	4,105,700
2,498,700	1,608,100	888,700	5,339,500
2,498,500	...	...	7,193,500
4,190,000	2,884,200	2,774,900	10,839,100

†† The following further sums, which are included under XXVI and 38 State Railways, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	Accounts, 1893-94.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
Indian Midland Railway	253,680	248,300	243,100
Bengal-Nagpur Railway	136,247	112,400	126,700
TOTAL	389,927	360,700	369,800

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1892-93.					REVISED	
	INDIA.		England.	Exchange.* L. 1893-94.	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Brought forward	11,043,607	17,452,900	5,468,776	3,290,154	37,255,437	11,474,600	17,837,800
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	201,225	138,262	...	...	339,487	...	77,100
Railway Revenue Account—							
38.—State Railways: Working Expenses .	7,579,288	365,580	...	...	7,944,868	7,870,800	388,300
Interest on Debt	2,939,735	210,372	1,017,092	611,908	4,779,107	3,115,100	212,700
Annuities in purchase of Railways . . . . .	...	...	1,696,651	1,020,748	2,717,399	...	...
Interest chargeable against Companies on Advances .	...	...	205,099	123,393	328,492	...	...
Interest on Capital deposit- ed by Companies	30,108	...	659,351	396,682	1,086,141	31,900	...
39.—Guaranteed Companies: Surplus Pro- fits, Land and Su- pervision	611,347	...	...	...	611,347	605,800	...
Interest	2,673	...	2,145,297	1,290,665	3,438,635	2,400	...
40.—Subsidised Companies: Land, &c. .	12,383	16,643	...	...	29,026	8,600	14,300
41.—Miscellaneous Railway Expenditure .	—10,860	...	...	...	—10,860	110,000	1,200
TOTAL	11,164,674	592,595	5,723,490	3,443,396	20,924,155	11,744,600	616,500
Irrigation—							
42.—Major Works: Working Expenses .	410,603	383,348	...	...	793,951	391,500	380,200
Interest on Debt	605,959	532,427	...	...	1,138,386	629,700	536,100
43.—Minor Works and Navigation . .	390,253	616,962	579	348	1,008,142	328,900	588,300
TOTAL	1,406,815	1,532,737	579	348	2,940,479	1,350,100	1,504,600
Buildings and Roads—							
44.—Military Works	1,131,728	...	40,628	24,443	1,196,799	1,166,300	...
45.—Civil Works	635,087	3,876,950	85,940	51,704	4,649,681	697,100	3,904,600
TOTAL	1,766,815	3,876,950	126,568	76,147	5,846,480	1,863,400	3,904,600
Army Services—							
46.—Army: Effective	14,657,935	...	2,500,499	1,504,364	18,662,798	15,082,300	...
Non-Effective	931,156	...	2,388,297	1,436,860	4,756,313	925,500	...
TOTAL	15,589,091	...	4,888,796	2,941,224	23,419,111	16,011,800	...
Special Defence Works—							
47.—Special Defence Works	255,723	...	126,332	76,005	458,060	163,300	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	41,427,950	23,593,444	16,334,541	9,827,274	91,183,209	42,607,800	23,940,600
Add—Portion of Allotments to Provincial Governments not spent by them in the year . . . . .	...	103,250	...	...	103,250	...	116,400
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances .	...	—280,609	...	...	—280,609	...	—595,200
Total Expenditure charged against Revenue	41,427,950	23,416,085	16,334,541	9,827,274	91,005,850	42,607,800	23,461,800

ACCOUNTS, 1892-93.			
India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.
Expenditure not charged to Revenue—			
Capital Outlay, Railways and Irrigation Works—			
48.—State Railways	1,798,040	1,034,673	622,486
49.—Irrigation Works	521,789	5,808	3,494
TOTAL	2,319,829	1,040,481	625,980

Revenues of India, in India and in England—continued.

ESTIMATE, 1893-94.				BUDGET ESTIMATE, 1894-95.						Increase + Decrease—of Budget, 1894-95, as compared with Budget Estimates, 1893-94.		Increase + Decrease—of Budget, 1894-95, as compared with Revised Estimates, 1893-94.	
England.	Exchange* 1s. 2d.	TOTAL.	Increase + Decrease—of Revised, as compared with Budget Estimates, 1893-94.	INDIA.		England.	Ex. change* 1s. 2d.	TOTAL.	Increase + Decrease—of Budget, 1894-95, as compared with Budget Estimates, 1893-94.	Increase + Decrease—of Budget, 1894-95, as compared with Revised Estimates, 1893-94.			
				Imperial.	Provincial and Local.								
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.			
5,448,100	3,507,600	38,268,100	+ 35,700	10,667,200	18,462,700	5,546,400	3,961,700	38,638,000	+ 405,600	+ 369,900			
...	...	77,100	+ 2,000	...	24,400	..	...	24,400	- 50,700	- 52,700	
...	...	8,259,100	+ 171,600	7,992,500	409,300	...	...	8,401,800	+ 314,300	+ 142,700	
997,500	642,200	4,967,500	+ 22,200	3,264,500	214,800	983,200	702,300	5,164,800	+ 219,500	+ 197,300			
1,695,400	1,091,600	2,787,000	+ 21,400	...	...	1,702,700	1,216,200	2,918,900	+ 153,300	+ 131,900	
216,900	139,600	356,500	+ 3,600	...	...	218,900	156,400	375,300	+ 22,400	+ 18,800	
679,600	437,600	1,149,100	+ 12,600	33,900	...	680,100	485,800	1,199,800	+ 63,300	+ 50,700			
...	...	605,800	- 7,400	651,600	...	...	...	651,600	+ 38,400	+ 45,800
2,154,700	1,387,300	3,544,400	+ 35,500	3,600	...	2,154,500	1,538,900	3,697,000	+ 188,100	+ 152,600			
...	...	22,900	- 5,500	5,000	14,100	...	...	19,100	- 9,300	- 3,800	
...	...	111,200	+ 3,700	110,000	...	...	...	110,000	+ 2,500	- 1,200
5,744,100	3,698,300	21,803,500	+ 257,700	12,061,100	638,200	5,739,400	4,099,600	22,538,300	+ 992,500	+ 734,800			
...	...	771,700	- 4,400	885,000	384,200	...	...	769,200	- 6,900	- 2,500	
...	...	1,165,800	- 2,500	653,900	539,600	...	...	1,193,500	+ 25,200	+ 27,700	
1,000	600	918,800	+ 3,100	334,300	611,200	700	500	946,700	+ 31,000	+ 27,900			
1,000	600	2,856,300	- 3,800	1,373,200	1,535,000	700	500	2,909,400	+ 49,300	+ 53,100			
15,000	9,700	1,191,000	- 8,700	990,500	...	9,500	6,800	1,006,800	- 192,900	- 184,200			
89,800	57,800	4,749,300	- 141,600	517,300	3,821,200	83,900	59,900	4,482,300	- 408,600	- 267,000			
104,800	67,500	5,940,300	- 150,300	1,507,800	3,821,200	93,400	66,700	5,489,100	- 601,500	- 451,200			
2,221,300	1,430,100	18,733,700	+ 332,100	15,246,000	...	2,077,300	1,483,800	18,807,100	+ 405,500	+ 73,400			
2,281,600	1,469,000	4,080,100	+ 70,300	923,200	...	2,350,500	1,678,900	4,952,600	+ 312,800	+ 272,500			
4,502,900	2,899,100	23,413,800	+ 402,400	16,169,200	...	4,427,800	3,162,700	23,759,700	+ 748,300	+ 345,900			
108,700	70,000	342,000	- 194,600	113,500	...	22,600	16,200	152,300	- 384,300	- 189,700			
15,909,600	10,243,100	92,701,100	+ 349,100	41,892,000	24,481,500	15,830,300	11,307,400	93,511,200	+ 1,159,200	+ 810,100			
...	...	116,400	+ 272,400	...	...	...	...	...	- 433,200	- 705,600
...	...	- 595,200		...	- 1,184,400	...	...	- 1,184,400			
15,909,600	10,243,100	92,222,300	+ 621,500	41,892,000	23,297,100	15,830,300	11,307,400	92,326,800	+ 726,000	+ 104,500			

REVISED ESTIMATE, 1893-94.				BUDGET ESTIMATE, 1894-95.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
1,662,200	782,000	503,500	2,947,700	1,975,700	860,000	614,300	3,450,000
672,400	14,000	9,000	695,400	541,400	5,000	3,600	550,000
2,334,600	796,000	512,500	3,643,100	2,517,100	865,000	617,900	4,000,000

* See foot-note to Statement A.

C.—Statement of Receipts and Disbursements

	ACCOUNTS, 1892-93.			REVISED ESTIMATE, 1893-94.			BUDGET ESTIMATE, 1894-95.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Revenue (from Statement A)	Rx.	£		Rx.	£		Rx.	£	
	89,819,707	220,233	90,039,940	92,121,000	187,700	90,308,700	91,728,000	173,200	91,901,200
Exchange added to Revenue	132,498	...	132,498	120,800	...	120,800	123,700	...	123,700
TOTAL	89,952,205	220,233	90,172,438	92,241,800	187,700	90,429,500	91,851,700	173,200	92,024,900
Permanent Debt incurred—									
Sterling Debt—									
3 p. c. Stock	...	1,300,000		...	1,300,000		...	...
3½ p. c. Debentures	...	...		...	1,386,000		...	...
Temporary Loans	...	...		...	10,750,000		...	8,300,000	
Rupee Debt—									
Rupee Loan	23	...		3,499,100	...		...	...
Loan from Rampur State	250,000	...		220,000	...		...	...
TOTAL	250,023	1,300,000	1,550,023	3,719,100	13,436,000	17,155,100	...	8,300,000	8,300,000
NET			...			10,052,800			2,149,000
Unfunded Debt—									
Treasury Notes	900	...		8,000	...		...	...
Deposits of Service Funds	135,225	...		142,400	...		143,400	...	
Savings Bank Deposits	4,223,923	...		4,196,100	...		4,025,200	...	
TOTAL	4,360,048	...	4,360,048	4,346,500	...	4,346,500	4,168,600	...	4,168,600
NET			963,902			598,400			490,500
Deposits and Advances—									
Balances of Provincial Allotments	103,250	...		116,400	...		...	...
Excluded Local Funds	728,536	...		837,600	...		850,400	...	
Political and Railway Funds	332,727	...		433,800	...		401,400	...	
Deposits of Sinking Funds	4,493	...		9,100	...		38,000	...	
Departmental and Judicial Deposits	16,153,386	...		17,855,100	...		16,714,000	...	
Advances	14,905,174	4,471		7,024,500	4,000		3,043,700	200	
Suspense Accounts	75,572	...		77,200	...		8,900	...	
Exchange on Remittance Accounts, net	1,160,364	...		5,094,800	...		413,400	...	
Miscellaneous	123,879	...		45,000	...		45,000	...	
TOTAL	33,587,381	4,471	33,591,852	31,492,900	4,000	31,496,900	21,514,800	200	21,515,000
NET			749,274			4,576,100			...
Carried over	128,149,657	1,524,704		129,800,300	13,627,700		117,535,100	8,478,400	

of the Government of India, in India and in England.

	ACCOUNTS, 1892-93.			REVISED ESTIMATE, 1893-94.			BUDGET ESTIMATE, 1894-95.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Expenditure, Imperial and Provincial (from Statement B) . . .	65,021,394	16,334,541	81,355,935	66,548,400	15,909,600	82,458,000	66,373,500	15,830,300	82,203,800
Exchange, charged as Expenditure . . .	9,827,274	...	9,827,274	10,243,100	...	10,243,100	11,307,400	...	11,307,400
Add—Provincial Surpluses, transferred to "Deposits" . . .	103,250	...	103,250	116,400	...	116,400	...	...	...
Deduct—Provincial Deficits, charged against "Deposits" . . .	280,609	...	280,609	595,200	...	595,200	1,184,400	...	1,184,400
TOTAL . . .	74,671,309	16,334,541	91,005,850	76,312,700	15,909,600	92,222,300	76,496,500	15,830,300	92,326,800
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works . . .	2,319,829	1,040,481		2,334,600	796,000		2,517,100	865,000	
Exchange on Expenditure not charged to Revenue . . .	625,980	...		512,500	...		617,900	...	
TOTAL . . .	2,945,809	1,040,481	3,986,290	2,847,100	796,000	3,643,100	3,135,000	865,000	4,000,000
Permanent Debt discharged—									
Sterling Debt—									
India 5 p. c. Stock . . .	...	400		...	100		...	...
India 4 p. c. Stock . . .	...	940		...	2,000		...	...
India 3½ p. c. Debentures . . .	...	...		...	...		...	...
Oudh and Rohilkhand Railway Debentures . . .	...	1,770,300		...	729,000		...	...
South Indian Railway Debentures . . .	...	150,000		...	520,200		...	...
Temporary Loans discharged . . .	...	...		...	4,750,000		...	6,000,000	
Rupce Debt—									
5½ p. c. Loans . . .	1,200	...		200	...		...	...
5 p. c. Loans . . .	220	...		100	...		...	...
4½ p. c. Loans . . .	1,900	...		1,100,600	...		150,000	...	
4 p. c. Loans . . .	1,410	...		...	...		1,000	...	
Provincial Debentures . . .	...	...		100	...		...	...
Stock Notes . . .	58	...		...	...		...	...
TOTAL . . .	4,788	1,921,640	1,926,428	1,101,000	6,001,300	7,102,300	151,000	6,000,000	6,151,000
NET . . .			376,405			...			...
Unfunded Debt—									
Special Loans . . .	88	...		200	...		...	...
Treasury Notes . . .	700	...		7,400	...		...	...
Deposits of Service Funds . . .	93,774	...		99,500	...		99,500	...	
Savings Bank Deposits . . .	3,301,584	...		3,640,900	...		3,578,600	...	
TOTAL . . .	3,396,146	...	3,396,146	3,748,100	...	3,748,100	3,678,100	...	3,678,100
NET . . .			...			...			...
Deposits and Advances—									
Balances of Provincial Allotments . . .	280,609	...		595,200	...		1,184,400	...	
Excluded Local Funds . . .	728,239	...		800,600	...		838,300	...	
Political and Railway Funds . . .	331,618	...		421,100	...		382,900	...	
Departmental and Judicial Deposits . . .	15,890,673	...		17,338,100	...		16,709,900	...	
Advances . . .	15,141,786	4,236		7,398,509	200		2,878,900	1,000	
Suspense Accounts . . .	204,778	...		30,600	...		26,000	...	
Miscellaneous . . .	259,780	859		336,300	200		45,000	...	
TOTAL . . .	32,837,483	5,095	32,842,578	26,920,400	400	26,920,800	22,155,400	1,000	22,156,400
NET . . .			...			...			641,400
Carried over . . .	113,855,535	19,301,757		110,929,300	22,707,300		105,616,000	22,696,300	

C.—Statement of Receipts and Disbursements

	ACCOUNTS, 1892-93.			REVISED ESTIMATE, 1893-94.			BUDGET ESTIMATE, 1894-95.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Brought forward	123,149,657	1,524,704		129,800,300	13,627,700		117,535,100	8,473,400	
Loans and Advances by Imperial Government	151,968	...	151,968	1,178,400	...	1,178,400	114,200	...	114,200
NET			...			1,032,300			1,900
Loans and Advances by Provincial Governments	293,477	...	293,477	392,300	...	392,300	340,700	...	340,700
NET			...			...			...
Capital Receipts from Railway Companies— On account of Subscribed Capital	77,500	1,570,567		70,000	93,800		62,500	1,915,000	
Repayments	1,039,900	9,101		1,070,200	4,000		1,120,600	...	
TOTAL	1,137,400	1,579,668	2,717,068	1,140,200	97,800	1,238,000	1,183,100	1,915,000	3,098,100
NET			692,280			...			...
Remittances— Inland Money Orders	18,117,635	...		19,200,000	...		20,000,000	...	
Other Local Remittances	117,010	...		...	...		...	...
Other Departmental Accounts	681,619	...		858,200	...		863,000	...	
Net Receipts by Civil Treasuries from— Post Office	916,927	...		686,000	...		565,000	...	
Telegraph	40,213	...		33,600	...		30,900	...	
Guaranteed Railways	3,537,002	...		3,711,600	...		3,682,800	...	
Public Works	...	...		626,700	...		1,027,600	...	
Net Receipts from Civil Treasuries by— Marine	189,514	...		186,600	...		223,800	...	
Military	14,137,180	...		14,805,500	...		15,044,900	...	
Public Works	205,418	...		...	...		...	...
Remittance Account between England and India	1,409,717	179,285		1,035,800	159,700		1,250,400	135,800	
TOTAL	39,412,241	179,285	39,591,526	41,144,000	159,700	41,303,700	43,294,400	135,800	43,430,200
NET			128,840			313,000			...
Secretary of State's Bills drawn	...	16,532,215	16,532,215	...	9,400,000	9,400,000	...	17,000,000	17,000,000
TOTAL RECEIPTS	169,144,743	19,815,872		173,655,200	23,285,200		162,467,500	27,524,200	
Opening Balance	17,287,005	4,122,626		15,271,756	2,268,388		26,251,756	959,988	
GRAND TOTAL	186,431,748	23,938,498		188,926,956	25,553,588		188,719,256	28,484,188	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 22nd March 1894.

H. G. COWIE,
Deputy Comptroller General.

of the Government of India, in India and in England—continued.

	ACCOUNTS, 1892-93.			REVISED ESTIMATE, 1893-94.			BUDGET ESTIMATE, 1894-95.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Brought forward	113,855,535	19,301,757		110,929,300	22,707,300		105,616,000	22,696,300	
Loans and Advances by Imperial Government	508,236	...	508,236	146,100	...	146,100	112,300	...	112,300
NET			356,268			...			...
Loans and Advances by Provincial Governments	786,817	...	786,817	566,300	...	566,300	833,700	...	833,700
NET			493,340			174,000			493,000
Payments to Railway Companies on Capital Account—									
For discharge of Debentures	...	...		...	...		...	1,755,000	
For Expenditure	1,103,219	921,569		1,293,000	778,600		1,285,600	1,071,400	
TOTAL	1,103,219	921,569	2,024,788	1,293,000	778,600	2,071,600	1,285,600	2,826,400	4,112,000
NET			...			833,600			1,013,900
Remittances—									
Inland Money Orders	18,098,856	...		19,200,000	...		20,000,000	...	
Other Local Remittances	...	...		1,700	...		...	...
Other Departmental Accounts	671,127	...		858,200	...		863,000	...	
Net Payments into Civil Treasuries by—									
Post Office	916,927	...		686,000	...		565,000	...	
Telegraph	40,381	...		33,600	...		36,900	...	
Guaranteed Railways	3,537,002	...		3,711,600	...		3,682,800	...	
Public Works	...	...		246,700	...		1,627,600	...	
Net Issues from Civil Treasuries to—									
Marine	189,533	...		186,600	...		223,800	...	
Military	14,137,106	...		14,805,500	...		15,044,900	...	
Public Works	250,357	...		...	...		...	...
Remittance Account between England and India	174,533	1,446,784		153,100	1,107,700		143,400	1,250,000	
TOTAL	38,015,902	1,446,784	39,462,686	39,883,000	1,107,700	40,990,700	42,187,400	1,250,000	43,437,400
NET			...			...			7,200
Secretary of State's Bills paid	16,890,283	...	16,890,283	9,857,500	...	9,857,500	17,000,000	...	17,000,000
TOTAL DISBURSEMENTS	171,159,992	21,670,110		162,675,200	24,593,600		167,035,000	26,772,700	
Closing Balance	15,271,756	2,268,388		26,251,756	959,488		21,684,256	1,711,488	
GRAND TOTAL	186,431,748	23,938,498		188,926,956	25,553,588		188,719,256	28,484,188	

STEPHEN JACOB,
Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

1.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Contracts.

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Accounts, 1892-93.										
Balance at end of 1891-92	13,020	290,481	484,625	164,686	402,189	600,575	472,905	968,104	787,238	4,183,913
Added in 1892-93 . .	549	...	96,079	...	...	6,622	...	...	...	103,250
Spent in 1892-93 . .	...	21,453	...	15,250	11,214	...	107,834	92,279	32,579	280,609
Balance at end of 1892-93 .	13,569	269,028	580,704	149,436	390,975	607,197	365,161	875,825	754,659	4,006,554
Revised Estimate, 1893-94.										
Balance at end of 1892-93 (by Accounts).	13,569	269,028	580,704	149,436	390,975	607,197	365,161	875,825	754,659	4,006,554
Added in 1893-94 . .	...	...	...	...	87,800	...	...	...	28,600	116,400
Spent in 1893-94 . .	800	58,800	143,700	35,800	...	13,700	16,600	325,800	...	595,200
Balance at end of 1893-94 .	12,769	210,228	437,004	113,636	478,775	593,497	348,561	550,025	783,259	3,527,754
Budget Estimate, 1894-95.										
Balance at end of 1893-94 (by Revised Estimate).	12,769	210,228	437,004	113,636	478,775	593,497	348,561	550,025	783,259	3,527,754
Spent in 1894-95 . .	600	71,400	302,100	49,100	105,700	99,600	48,200	321,100	186,600	1,184,400
Balance at end of 1894-95 .	12,169	138,828	134,904	64,536	373,075	493,897	300,361	228,925	596,659	2,343,354

H. G. COWIE,
Deputy Comptroller General.

STEPHEN JACOB,
Comptroller General. Secretary to the Government of India.

J. F. FINLAY,

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 22nd March 1894.

E.—Statement of Net Revenue and Expenditure—England and India.

Net Revenue.

	ACCOUNTS, 1892-93.				REVISED ESTIMATE, 1893-94.				BUDGET ESTIMATE, 1894-95.			
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.
Land Revenue	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Opium	24,905,328	55,000	24,850,328	3,936,345	20,913,983	25,492,300	57,000	25,435,300	4,953,800	21,381,500	25,703,600	51,700
Salt	7,903,180	135	7,903,045	1,002,496	6,390,549	6,094,400	...	6,094,400	1,864,900	4,809,500	6,393,600	100
Stamps	8,656,104	29,986	8,626,118	458,797	8,107,411	8,346,200	32,300	8,313,900	473,300	7,840,600	8,629,200	34,500
Excise	4,418,510	53,744	4,394,766	141,264	4,253,532	4,351,000	54,300	4,496,700	159,000	4,237,700	4,561,800	52,100
Provincial Rates	5,242,443	32,240	5,210,203	193,013	5,017,190	5,337,900	38,900	5,319,000	194,100	5,124,900	5,317,600	29,700
Customs	3,706,498	7,849	3,698,649	55,659	3,642,990	3,486,300	5,000	3,481,300	56,700	3,424,600	3,525,300	4,700
Assessed Taxes	1,617,633	58,836	1,558,797	140,634	1,418,163	1,658,700	45,600	1,613,100	145,300	1,467,800	2,872,900	41,300
Forest	1,656,141	15,615	1,670,326	30,171	1,640,155	1,730,300	21,300	1,709,000	31,500	1,677,500	1,740,900	15,600
Registration	1,591,332	2,485	1,588,847	865,425	723,022	1,677,100	3,500	1,673,600	921,000	752,600	1,046,000	2,600
Tributes from Native States	430,064	1,398	428,666	213,110	215,550	427,500	1,300	426,200	222,500	203,700	440,000	1,300
	7,00,112	...	7,90,112	...	7,90,112	792,500	500	792,000	...	792,000	775,200	...
	61,067,375	257,288	60,810,087	7,636,630	53,173,457	60,214,200	259,700	59,954,500	8,112,100	51,812,400	61,006,100	231,600
Deduct—Assignments and Compensations												
TOTAL NET REVENUE					1,567,776					1,559,300		
					51,605,681					50,253,100		

Net Expenditure.

	ACCOUNTS, 1892-93.				REVISED ESTIMATE, 1893-94.				BUDGET ESTIMATE, 1894-95.			
	Gross Expenditure.	Receipts.	Net Expenditure.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Net Expenditure.
Interest	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Post Office, Telegraph, and Mint	4,374,263	869,727	3,504,536	339,437	4,432,200	874,600	3,557,600	77,100	4,611,400	856,800	3,754,600	24,400
Civil Departments	2,05,625	2,736,953	—231,328	1,817,052	2,557,800	2,738,200	—180,400	1,597,000	2,538,300	20,468,400	2,120,000	2,120,000
Miscellaneous Civil Charges	14,259,912	1,607,876	12,652,036	521,577	14,539,600	1,636,100	12,903,500	536,700	14,959,200	1,611,700	13,347,500	445,600
Famine Relief and Insurance	5,537,840	876,994	4,660,846	5,193,292	5,619,100	654,000	5,286,300	5,489,100	5,489,100	809,200	4,859,900	4,859,900
Construction of Rys. (charged against Rev. in addition to that under Famine Insurance)	1,116,103	...	1,116,103	22,544,791	23,413,800	825,400	22,588,400	342,000	23,759,700	809,700	22,950,000	22,950,000
Railway Revenue Account	339,437	...	339,437	458,060	342,000	...	342,000	...	152,300	...	152,300	152,300
Irrigation	20,924,155	19,077,103	1,847,052	52,616,452	21,803,500	20,206,500	1,597,000	5,521,700	82,488,600	30,418,800	52,479,800	52,479,800
Buildings and Roads	2,940,479	2,418,962	521,517	—1,73,359	2,856,300	2,319,600	536,700	—478,800	...	...	—1,184,400	—1,184,400
Army Services	5,846,480	653,188	5,193,292	52,439,093	5,910,300	654,000	5,286,300	59,045,900	...	...	51,245,400	51,245,400
Special Defence Works	23,410,111	864,320	22,544,791	—833,412	23,413,800	825,400	22,588,400	—1,792,800	—1,184,400	...	—301,900	—301,900
	458,060	...	458,060	51,605,681	342,000	...	342,000	50,253,100	...	...	50,943,500	50,943,500
Provincial and Local Surpluses and Deficits	81,721,515	29,105,063	52,616,452		82,740,000	30,215,300	52,524,700		...	...	...	...
	+103,250	...	—286,609		+116,100	...	—478,800		...	...	...	...
	—286,609	...	—1,73,359		—595,200	...	—478,800		...	...	...	...
TOTAL NET EXPENDITURE												
Surplus (+) or Deficit (—)												

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 22nd March 1894.

H. G. COWIE,
Deputy Comptroller General.

STEPHEN JACOB,
Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 24, 1894.

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 22nd March, 1894, and is hereby promulgated for general information :—

ACT NO. IX OF 1894.

THE PRISONS ACT, 1894.

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THE SCHEDULE.

ENACTMENTS REPEALED.

The Prisons Act, 1894.

(Chapter I.—Preliminary—Sections 1-3. Chapter II.—Maintenance and Officers of Prisons.—Sections 4-7.)

An Act to amend the law relating to Prisons.

WHEREAS it is expedient to amend the law relating to prisons in British India, and to provide rules for the regulation of such prisons; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Prisons Title, extent and Act, 1894. commencement.

(2) It extends to the whole of British India, inclusive of Upper Burma, British Baluchistan, the Santal Parganas, and the Pargana of Spiti; and

(3) It shall come into force on the first day of July, 1894.

(4) Nothing in this Act shall apply to civil jails in the Presidency of Bombay outside the city of Bombay, and those jails shall continue to be administered under the provisions of sections 9 to 16 (both inclusive) of Bombay Act II of 1874, as amended by subsequent enactments.

2. (1) On and after the said first day of July, 1894, the enactments mentioned in the schedule shall be repealed to the extent specified in the fourth column thereof.

(2) But all rules and appointments made, directions given and orders issued under any of those enactments shall, so far as they are consistent with this Act, be deemed to have been respectively made, given and issued under this Act.

(3) Any enactment or document referring to any of those enactments shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Definitions. 3. In this Act—

(1) "prison" means any jail or place used permanently or temporarily under the general or special orders of a Local Government for the detention of prisoners, and includes all lands and buildings appurtenant thereto, but does not include—

(a) any place for the confinement of prisoners who are exclusively in the custody of the police;

(b) any place specially appointed by the Local Government under section 541 of the Code of Criminal Procedure, 1882; or

(c) any place which has been declared by the Local Government, by general or special order, to be a subsidiary jail;

(d) "criminal prisoner" means any prisoner duly committed to custody under the writ, warrant or order of any Court or authority

exercising criminal jurisdiction, or by order of a Court-martial:

(3) "convicted criminal prisoner" means any criminal prisoner under sentence of a Court or Court-martial, and includes a person detained in prison under the provisions of Chapter VIII of the Code of Criminal Procedure, 1882, or under the Prisoners Act, 1871:

X of 1882.
V of 1871.

(4) "civil prisoner" means any prisoner who is not a criminal prisoner:

(5) "remission system" means the rules for the time being in force regulating the award of marks to, and the consequent shortening of sentences of, prisoners in jails:

(6) "history-ticket" means the ticket exhibiting such information as is required in respect of each prisoner by this Act or the rules thereunder:

(7) "Inspector General" means the Inspector General of Prisons:

(8) "Medical Subordinate" means an Assistant Surgeon, Apothecary or qualified Hospital Assistant: and

(9) "prohibited article" means an article the introduction or removal of which into or out of a prison is prohibited by any rule under this Act.

CHAPTER II.

MAINTENANCE AND OFFICERS OF PRISONS.

4. The Local Government shall provide, for Accommodation for the prisoners in the territories under such Government, accommodation in prisons constructed and regulated in such manner as to comply with the requisitions of this Act in respect of the separation of prisoners.

5. An Inspector General shall be appointed for the territories subject to each Local Government, and shall exercise, subject to the orders of the Local Government, the general control and superintendence of all prisons situated in the territories under such Government.

6. For every prison there shall be a Superintendent, a Medical Officer (who may also be the Superintendent), a Medical Subordinate, a Jailer and such other officers as the Local Government thinks necessary:

Provided that the Governor of Bombay in Council may, with the previous sanction of the Governor General in Council, declare by order in writing that in any prison specified in the order the office of jailer shall be held by the person appointed to be Superintendent.

7. Whenever it appears to the Inspector Temporary accommodation for prisoners. General that the number of prisoners in any prison is greater than can conveniently or safely be

*The Prisons Act, 1894.**(Chapter III.—Duties of Officers.—Sections 8-16.)*

kept therein, and it is not convenient to transfer the excess number to some other prison,

or whenever from the outbreak of epidemic disease within any prison, or for any other reason, it is desirable to provide for the temporary shelter and safe custody of any prisoners,

provision shall be made, by such officer and in such manner as the Local Government may direct, for the shelter and safe custody in temporary prisons of so many of the prisoners as cannot be conveniently or safely kept in the prison.

CHAPTER III.

DUTIES OF OFFICERS.

Generally.

8. All officers of a prison shall obey the Control, and duties of officers of prisons. directions of the Superintendent; all officers subordinate to the Jailer shall perform such duties as may be imposed on them by the Jailer with the sanction of the Superintendent or be prescribed by rules under section 60.

9. No officer of a prison shall sell or let, nor shall any person in trust for or employed by him sell or let, or derive any benefit from selling or letting, any article to any prisoner or have any money or other business dealings directly or indirectly with any prisoner.

10. No officer of a prison shall, nor shall any person in trust for or employed by him, have any interest, direct or indirect, in any contract for the supply of the prison: nor shall he derive any benefit, directly or indirectly, from the sale or purchase of any article on behalf of the prison or belonging to a prisoner.

Superintendent.

11. (1) Subject to the orders of the Inspector General, the Superintendent shall manage the prison in all matters relating to discipline, labour, expenditure, punishment and control.

(2) Subject to such general or special directions as may be given by the Local Government, the Superintendent of a prison other than a central prison or a prison situated in a presidency-town shall obey all orders not inconsistent with this Act or any rule thereunder which may be given respecting the prison by the District Magistrate, and shall report to the Inspector General all such orders and the action taken thereon.

12. The Superintendent shall keep, or cause to be kept, the following records:—

(1) a register of prisoners admitted;

(2) a book showing when each prisoner is to be released;

(3) a punishment-book for the entry of the punishments inflicted on prisoners for prison-offences;

(4) a visitors' book for the entry of any observations made by the visitors touching any matters connected with the administration of the prison;

(5) a record of the money and other articles taken from prisoners;

and all such other records as may be prescribed by rules under section 59 or section 60.

Medical Officer.

13. Subject to the control of the Superintendent, the Medical Officer shall have charge of the sanitary administration of the prison, and shall perform such duties as may be prescribed by rules made by the Local Government under section 60.

14. Whenever the Medical Officer has reason to believe that the mind of a prisoner is, or is likely to be, injuriously affected by the discipline or treatment to which he is subjected, the Medical Officer shall report the case in writing to the Superintendent, together with such observations as he may think proper.

This report, with the orders of the Superintendent thereon, shall forthwith be sent to the Inspector General for information.

15. On the death of any prisoner, the Medical Officer shall forthwith record in a register the following particulars, so far as they can be ascertained, namely:—

(1) the day on which the deceased first complained of illness or was observed to be ill,

(2) the labour, if any, on which he was engaged on that day,

(3) the scale of his diet on that day,

(4) the day on which he was admitted to hospital,

(5) the day on which the Medical Officer was first informed of the illness,

(6) the nature of the disease,

(7) when the deceased was last seen before his death by the Medical Officer or Medical Subordinate,

(8) when the prisoner died, and

(9) (in cases where a post-mortem examination is made) an account of the appearances after death,

together with any special remarks that appear to the Medical Officer to be required.

Jailer.

16. (1) The Jailer shall reside in the prison, unless the Superintendent permits him in writing to reside elsewhere.

Jailer.

The Prisons Act, 1894.

(Chapter III.—Duties of Officers.—Sections 17-23. Chapter IV.—Admission, Removal and Discharge of Prisoners.—Sections 24-26.)
Chapter V.—Discipline of Prisoners.—Section 27.)

(2) The Jailer shall not, without the Inspector General's sanction in writing, be concerned in any other employment.

17. Upon the death of a prisoner, the Jailer shall give immediate notice thereof to the Superintendent and the Medical Subordinate.

Jailer to give notice of death of prisoner.

18. The Jailer shall be responsible for the safe custody of the records to be kept under section 12, for the commitment warrants and all other documents confided to his care, and for the money and other articles taken from prisoners.

Responsibility of Jailer.

19. The Jailer shall not be absent from the prison for a night without permission in writing from the Superintendent; but, if absent without leave for a night from unavoidable necessity, he shall immediately report the fact and the cause of it to the Superintendent.

Jailer to be present at night.

20. Where a Deputy Jailer or Assistant Jailer is appointed to a prison, he shall, subject to the orders of the Superintendent, be competent to perform any of the duties, and be subject to all the responsibilities, of a Jailer under this Act or any rule thereunder.

Powers of Deputy and Assistant Jailers.

Subordinate Officers.

21. The officer acting as gate-keeper, or any other officer of the prison, may examine anything carried in or out of the prison, and may stop and search or caused to be searched any person suspected of bringing any prohibited article into or out of the prison, or of carrying out any property belonging to the prison, and, if any such article or property be found, shall give immediate notice thereof to the Jailer.

Duties of gate-keeper.

22. Officers subordinate to the Jailer shall not be absent from the prison without leave from the Superintendent or from the Jailer.

Subordinate officers not to be absent without leave.

23. Prisoners who have been appointed as officers of prisons shall be deemed to be public servants within the meaning of the Indian Penal Code.

Convict officers.

XLV of 1860.

CHAPTER IV.

ADMISSION, REMOVAL AND DISCHARGE OF PRISONERS.

24. (1) Whenever a prisoner is admitted into prison, he shall be searched, and all weapons and prohibited articles shall be taken from him.

Prisoners to be examined on admission.

(2) Every criminal prisoner shall also, as soon as possible after admission, be examined under the general or special orders of the Medical Officer, who shall enter or cause to be entered in a book, to be kept by the Jailer, a record of the state of the prisoner's health, and of any wounds or marks on his person, the class of labour he is fit for if sentenced to rigorous imprisonment, and any observations which the Medical Officer thinks fit to add.

(3) In the case of female prisoners the search and examination shall be carried out by the matron under the general or special orders of the Medical Officer.

25. All money or other articles in respect whereof no order of a competent Court has been made, and which may with proper authority be brought into the prison by any criminal prisoner or sent to the prison for his use, shall be placed in the custody of the Jailer.

Effects of prisoners.

26. (1) All prisoners, previously to being removed to any other prison, shall be examined by the Medical Officer.

Removal and discharge of prisoners.

(2) No prisoner shall be removed from one prison to another unless the Medical Officer certifies that the prisoner is free from any illness rendering him unfit for removal.

(3) No prisoner shall be discharged against his will from prison, if labouring under any acute or dangerous distemper, nor until, in the opinion of the Medical Officer, such discharge is safe.

CHAPTER V.

DISCIPLINE OF PRISONERS.

27. The requisitions of this Act with respect to the separation of prisoners are as follows:—

Separation of prisoners.

(1) in a prison containing female as well as male prisoners the females shall be imprisoned in separate buildings, or separate parts of the same building, in such manner as to prevent their seeing, or conversing or holding any intercourse with, the male prisoners;

(2) in a prison where male prisoners under the age of eighteen are confined, means shall be provided for separating them altogether from the other prisoners and for separating those of them who have arrived at the age of puberty from those who have not;

(3) unconvicted criminal prisoners shall be kept apart from convicted criminal prisoners; and

(4) civil prisoners shall be kept apart from criminal prisoners.

The Prisons Act, 1894.

(Chapter V.—Discipline of Prisoners.—Sections 28-30. Chapter VI.—Food, Clothing and Bedding of Civil and Unconvicted Criminal Prisoners.—Sections 31-33. Chapter VII.—Employment of Prisoners.—Sections 34-36.)

28. Subject to the requirements of the last Association and foregoing section, convicted segregation of pri- ed criminal prisoners may be confined either in association or individually in cells or partly in one way and partly in the other.

29. No cell shall be used for solitary confinement unless it is furnished with the means of enabling the prisoner to communicate at any time with an officer of the prison, and every prisoner so confined in a cell for more than twenty-four hours, whether as a punishment or otherwise, shall be visited at least once a day by the Medical Officer or Medical Subordinate.

30. (1) Every prisoner under sentence of death shall, immediately on his arrival in the prison after sentence, be searched by, or by order of, the Jailer, and all articles shall be taken from him which the Jailer deems it dangerous or inexpedient to leave in his possession.

(2) Every such prisoner shall be confined in a cell apart from all other prisoners, and shall be placed by day and by night under the charge of a guard.

CHAPTER VI.

FOOD, CLOTHING AND BEDDING OF CIVIL AND UNCONVICTED CRIMINAL PRISONERS.

31. A civil prisoner or an unconvicted criminal prisoner shall be permitted to maintain himself, and to purchase, or receive from private sources at proper hours, food, clothing, bedding or other necessities, but subject to examination and to such rules as may be approved by the Inspector General.

32. No part of any food, clothing, bedding or other necessities belonging to any civil or unconvicted criminal prisoner shall be given, hired or sold to any other prisoner; and any prisoner transgressing the provisions of this section shall lose the privilege of purchasing food or receiving it from private sources, for such time as the Superintendent thinks proper.

33. (1) Every civil prisoner and unconvicted criminal prisoner unable to provide himself with sufficient clothing and bedding shall be supplied by the Superintendent with such clothing and bedding as may be necessary.

(2) When any civil prisoner has been committed to prison in execution of a decree in favour of a private person, such person, or his representative, shall, within forty-eight hours after the receipt by him of a demand, in writing, pay to the Superintendent the cost of the clothing and bedding so supplied to the prisoner; and in default of such payment the prisoner may be released.

CHAPTER VII.

EMPLOYMENT OF PRISONERS.

34. (1) Civil prisoners may, with the Superintendent's permission, work and follow any trade or profession.

(2) Civil prisoners finding their own implements, and not maintained at the expense of the prison, shall be allowed to receive the whole of their earnings; but the earnings of such as are furnished with implements or are maintained at the expense of the prison shall be subject to a deduction, to be determined by the Superintendent, for the use of implements and the cost of maintenance.

35. (1) No criminal prisoner sentenced to labour or employed on labour at his own desire shall, except on an emergency with the sanction in writing of the Superintendent, be kept to labour for more than nine hours in any one day.

(2) The Medical Officer shall from time to time examine the labouring prisoners while they are employed, and shall at least once in every fortnight cause to be recorded upon the history-ticket of each prisoner employed on labour the weight of such prisoner at the time.

(3) When the Medical Officer is of opinion that the health of any prisoner suffers from employment on any kind or class of labour, such prisoner shall not be employed on that labour but shall be placed on such other kind or class of labour as the Medical Officer may consider suited for him.

36. Provision shall be made by the Superintendent for the employment (as long as they so desire) of all criminal prisoners sentenced to simple imprisonment; but no prisoner not sentenced to rigorous imprisonment shall be punished for neglect of work excepting by such alteration in the scale of diet as may be established by the rules of the prison in the case of neglect of work by such a prisoner.

The Prisons Act, 1894.

(Chapter VIII.—*Health of Prisoners.*—Sections 37-39. Chapter IX.—*Visits to Prisoners.*—Sections 40-41. Chapter X.—*Offences in relation to Prisons.*—Sections 42-44.)

CHAPTER VIII.

HEALTH OF PRISONERS.

37. (1) The names of prisoners desiring to see the Medical Subordinate or appearing out of health in mind or body shall, without delay, be reported by the officer in immediate charge of such prisoners to the Jailer.

(2) The Jailer shall, without delay, call the attention of the Medical Subordinate to any prisoner desiring to see him, or who is ill, or whose state of mind or body appears to require attention, and shall carry into effect all written directions given by the Medical Officer or Medical Subordinate respecting alterations of the discipline or treatment of any such prisoner.

38. All directions given by the Medical Officer or Medical Subordinate in relation to any prisoner, with the exception of orders for the supply of medicines or directions relating to such matters as are carried into effect by the Medical Officer himself or under his superintendence, shall be entered day by day in the prisoner's history-ticket or in such other record as the Local Government may by rule direct, and the Jailer shall make an entry in its proper place stating in respect of each direction the fact of its having been or not having been complied with, accompanied by such observations, if any, as the Jailer thinks fit to make, and the date of the entry.

39. In every prison a hospital or proper place for the reception of sick prisoners shall be provided.

CHAPTER IX.

VISITS TO PRISONERS.

40. Due provision shall be made for the admission, at proper times and under proper restrictions, into every prison of persons with whom civil or unconvicted criminal prisoners may desire to communicate, care being taken that, so far as may be consistent with the interests of justice, prisoners under trial may see their duly qualified legal advisers without the presence of any other person.

41. (1) The Jailer may demand the name and address of any visitor to a prisoner, and, when the Jailer has any ground for suspicion, may search any visitor, or cause him to be searched, but the search shall not be made in the presence of any prisoner or of another visitor.

(2) In case of any such visitor refusing to permit himself to be searched, the Jailer may deny him admission; and the grounds of such proceeding, with the particulars thereof, shall be entered in such record as the Local Government may direct.

CHAPTER X.

OFFENCES IN RELATION TO PRISONS.

42. Whoever, contrary to any rule under section 60, introduces or removes, or attempts by any means whatever to introduce or remove, into or from any prison, or supplies or attempts to supply to any prisoner outside the limits of a prison, any prohibited article,

and every officer of a prison who, contrary to any such rule, knowingly suffers any such article to be introduced into or removed from any prison, to be possessed by any prisoner, or to be supplied to any prisoner outside the limits of a prison,

and whoever, contrary to any such rule, communicates or attempts to communicate with any prisoner,

and whoever abets any offence made punishable by this section,

shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding six months, or to fine not exceeding two hundred rupees, or to both.

43. When any person, in the presence of any officer of a prison, commits any offence specified in the last foregoing section, and refuses on demand of such officer to state his name and residence, or gives a name or residence which such officer knows, or has reason to believe, to be false, such officer may arrest him, and shall without unnecessary delay make him over to a Police-officer, and thereupon such Police-officer shall proceed as if the offence had been committed in his presence.

44. The Superintendent shall cause to be affixed, in a conspicuous place outside the prison, a notice in English and the Vernacular setting forth the acts prohibited under section 42 and the penalties incurred by their commission.

*The Prisons Act, 1894.**(Chapter XI.—Prison-offences.—Sections 45-46.) **

CHAPTER XI.

PRISON-OFFENCES.

45. The following acts are declared to be prison-offences when committed by a prisoner:—

- (1) such wilful disobedience to any regulation of the prison as shall have been declared by rules made under section 59 to be a prison-offence;
- (2) any assault or use of criminal force;
- (3) the use of insulting or threatening language;
- (4) immoral or indecent or disorderly behaviour;
- (5) wilfully disabling himself from labour;
- (6) contumaciously refusing to work;
- (7) filing, cutting, altering or removing handcuffs, fetters or bars without due authority;
- (8) wilful idleness or negligence at work by any prisoner sentenced to rigorous imprisonment;
- (9) wilful mismanagement of work by any prisoner sentenced to rigorous imprisonment;
- (10) wilful damage to prison-property;
- (11) tampering with or defacing history-tickets, records or documents;
- (12) receiving, possessing or transferring any prohibited article;
- (13) feigning illness;
- (14) wilfully bringing a false accusation against any officer or prisoner;
- (15) omitting or refusing to report, as soon as it comes to his knowledge, the occurrence of any fire, any plot or conspiracy, any escape, attempt or preparation to escape, and any attack or preparation for attack upon any prisoner or prison-official; and
- (16) conspiring to escape, or to assist in escaping, or to commit any other of the offences aforesaid.

46. The Superintendent may examine any person touching any such offence, and determine thereupon, and punish such offence by—

- (1) a formal warning:

Explanation.—A formal warning shall mean a warning personally addressed

to a prisoner by the Superintendent and recorded in the punishment-book and on the prisoner's history-ticket;

- (2) change of labour to some more irksome or severe form;
- (3) hard labour for a period not exceeding seven days in the case of convicted criminal prisoners not sentenced to rigorous imprisonment;
- (4) such loss of privileges admissible under the remission system for the time being in force as may be prescribed by rules made by the Governor General in Council;
- (5) the substitution of gunny or other coarse fabric for clothing of other material, not being woollen, for a period which shall not exceed three months;
- (6) imposition of handcuffs of such pattern and weight, in such manner and for such period, as may be prescribed by rules made by the Governor General in Council;
- (7) imposition of fetters of such pattern and weight, in such manner and for such period, as may be prescribed by rules made by the Governor General in Council;
- (8) separate confinement for any period not exceeding six months:

Explanation.—Separate confinement means such confinement with or without labour as secludes a prisoner from communication with, but not from sight of, other prisoners, and allows him not less than one hour's exercise per diem and to have his meals in association with one or more other prisoners;

- (9) penal diet, that is, restriction of diet in such manner and subject to such conditions regarding labour as may be prescribed by the Local Government:

Provided that such restriction of diet shall in no case be applied to a prisoner for more than ninety-six consecutive hours, and shall not be repeated except for a fresh offence nor until after an interval of one week;

- (10) cellular confinement for any period not exceeding fourteen days:

Provided that after each period of cellular confinement an interval of not less duration than such period must elapse before the prisoner is again sentenced to cellular or solitary confinement:

EXPLANATION.—Cellular confinement means such confinement with or

*The Prisons Act, 1894.**(Chapter XI.—Prison-offences.—Sections 47-51.)*

without labour as entirely secludes a prisoner from communication with, but not from sight of, other prisoners :

- (11) solitary confinement for any period not exceeding seven days :

Provided that after each period of solitary confinement an interval of not less duration than such period must elapse before the prisoner is again sentenced to solitary or cellular confinement :

EXPLANATION.—Solitary confinement means such confinement with or without labour as entirely secludes the prisoner both from sight of, and communication with, other prisoners ;

- (12) penal diet as defined in clause (9) combined with solitary confinement as defined in clause (11) ;

- (13) whipping, provided that the number of stripes shall not exceed thirty :

Provided that nothing in this section shall render any female or civil prisoner liable to the imposition of any form of handcuffs or fetters, or to whipping.

47. Any two of the punishments enumerated in the last foregoing section may be awarded for any such offence in combination, subject to the following exceptions, namely :—

- (1) formal warning shall not be combined with any other punishment except loss of privileges under clause (4) of that section ;

- (2) penal diet shall not be combined with change of labour under clause (2) of that section, nor shall any additional period of penal diet awarded singly be combined with any period of penal diet awarded in combination with solitary confinement ;

- (3) solitary confinement shall not be combined with cellular confinement or with separate confinement, nor cellular confinement with separate confinement, so as to prolong the total period of seclusion to which the prisoner shall be liable ;

- (4) whipping shall not be combined with any other form of punishment except cellular or separate confinement and loss of privileges admissible under the remission system.

48. (1) The Superintendent shall have power to award any of the punishments enumerated in the two last foregoing sections, subject, in the case of separate confinement for a period exceeding one month, to the previous confirmation of the Inspector General.

(2) No officer subordinate to the Superintendent shall have power to award any punishment whatever.

49. Except by order of a Court of Justice, no punishment other than the punishments specified in the foregoing sections shall be inflicted on any prisoner, and no punishment shall be inflicted on any prisoner otherwise than in accordance with the provisions of those sections.

50. (1) No punishment of penal diet, either singly or in combination, or of whipping, or of change of labour under section 46, clause (2), shall be executed until the prisoner to whom such punishment has been awarded has been examined by the Medical Officer, who, if he considers the prisoner fit to undergo the punishment, shall certify accordingly in the appropriate column of the punishment-book prescribed in section 12.

(2) If he considers the prisoner unfit to undergo the punishment, he shall in like manner record his opinion in writing and shall state whether the prisoner is absolutely unfit for punishment of the kind awarded, or whether he considers any modification necessary.

(3) In the latter case he shall state what extent of punishment he thinks the prisoner can undergo without injury to his health.

51. (1) In the punishment-book prescribed in section 12 there shall be recorded, in respect of every punishment inflicted, the prisoner's name, register number and the class (whether habitual or not) to which he belongs, the prison-offence of which he was guilty, the date on which such prison-offence was committed, the number of previous prison-offences recorded against the prisoner, and the date of his last prison-offence, the punishment awarded, and the date of infliction.

(2) In the case of every serious prison-offence, the names of the witnesses proving the offence shall be recorded, and, in the case of offences for which whipping is awarded, the Superintendent shall record the substance of the evidence of the witnesses, the defence of the prisoner, and the finding with the reasons therefor.

(3) Against the entries relating to each punishment the Jailer and Superintendent shall affix their initials as evidence of the correctness of the entries.

The Prisons Act, 1894.

(Chapter XI.—Prison-offences.—Sections 52-54. Chapter XII.—Miscellaneous—Sections 55-59.)

52. If any prisoner is guilty of any offence against prison-discipline which, by reason of his having frequently committed such offences or otherwise, in the opinion of the Superintendent, is not adequately punishable by the infliction of any punishment which he has power under this Act to award, the Superintendent may forward such prisoner to the Court of the District Magistrate or of any Magistrate of the first class having jurisdiction, together with a statement of the circumstances, and such Magistrate shall thereupon inquire into and try the charge so brought against the prisoner, and, upon conviction, may sentence him to imprisonment which may extend to one year, such term to be in addition to any term for which such prisoner was undergoing imprisonment when he committed such offence, or may sentence him to any of the punishments enumerated in section 46 :

Provided that the District Magistrate may transfer the case for inquiry and trial to any Magistrate of the first class : and

Provided also that no person shall be punished twice for the same offence.

53. (1) No punishment of whipping shall be inflicted in instalments, or except in the presence of the Superintendent and Medical Officer or Medical Subordinate.

(2) Whipping shall be inflicted with a light ratan not less than half an inch in diameter on the buttocks, and in case of prisoners under the age of sixteen it shall be inflicted, in the way of school discipline, with a lighter ratan.

54. (1) Every Jailer or officer of a prison subordinate to him who shall be guilty of any violation of duty or wilful breach or neglect of any rule or regulation or lawful order made by competent authority, or who shall withdraw from the duties of his office without permission, or without having given previous notice in writing of his intention for the period of two months, or who shall overstay any leave granted to him, or who shall engage without authority in any employment other than his prison-duty, or who shall be guilty of cowardice, shall be liable, on conviction before a Magistrate, to fine not exceeding two hundred rupees, or to imprisonment for a period not exceeding three months, or to both.

(2) No person shall under this section be punished twice for the same offence.

CHAPTER XII.

MISCELLANEOUS.

55. A prisoner, when being taken to or from any prison in which he may be lawfully confined, or whenever he is working outside or is otherwise beyond the limits of any such prison in or under the lawful custody or control of a prison-officer belonging to such prison, shall be deemed to be in prison and shall be subject to all the same incidents as if he were actually in prison.

56. Whenever the Superintendent considers it necessary (with reference either to the state of the prison or the character of the prisoners) for the safe custody of any prisoners that they should be confined in irons, he may, subject to such rules and instructions as may be laid down by the Inspector General with the sanction of the Local Government, so confine them.

57. (1) Prisoners under sentence of transportation may, subject to any rules made under section 60, be confined in fetters for the first three months after admission to prison.

(2) Should the Superintendent consider it necessary, either for the safe custody of the prisoner himself or for any other reason, that fetters should be retained on any such prisoner for more than three months, he shall apply to the Inspector General for sanction to their retention for the period for which he considers their retention necessary, and the Inspector General may sanction such retention accordingly.

58. No prisoner shall be put in irons or under mechanical restraint by the Jailer of his own authority, except in case of urgent necessity, in which case notice thereof shall be forthwith given to the Superintendent.

59. The Governor General in Council may for any part of British India, and each Local Government with the previous sanction of the Governor General in Council may for the territories under its administration, make rules consistent with this Act—

- (1) defining the acts which shall constitute prison-offences ;
- (2) determining the classification of prison-offences into serious and minor offences ;
- (3) fixing the punishments admissible under this Act which shall be awardable for commission of prison-offences or classes thereof ;

*The Prisons Act, 1894.**(Chapter XII.—Miscellaneous.—Sections 60-62.)*

(4) declaring the circumstances in which acts constituting both a prison-offence and an offence under the Indian Penal Code may or may not be dealt with as a prison-offence ;

(5) for the award of marks and the shortening of sentences ;

(6) regulating the use of arms against any prisoner or body of prisoners in the case of an outbreak or attempt to escape ;

(7) defining the circumstances and regulating the conditions under which prisoners in danger of death may be released ;

(8) regulating the transfer from one part of British India to another of prisoners whose term of transportation or imprisonment is about to expire ; and,

(9) generally, for carrying into effect the purposes of this Act.

60. The Local Government may, subject to the control of the Governor General in Council, make rules consistent with this Act—

Power of Local Government to make rules.

(a) for the classification of prisons, and description and construction of wards, cells and other places of detention ;

(b) for the regulation by numbers, length or character of sentences, or otherwise, of the prisoners to be confined in each class of prisons ;

(c) for the government of prisons and for the appointment, guidance, control, punishment and dismissal of all officers appointed under this Act ;

(d) as to the food, bedding and clothing of criminal prisoners and of civil prisoners maintained otherwise than at their own cost ;

(e) for the employment, instruction and control of convicts within or without prisons ;

(f) for defining articles the introduction or removal of which into or out of prisons without due authority is prohibited ;

(g) for classifying and prescribing the forms of labour and regulating the periods of rest from labour ;

(h) for regulating the disposal of the proceeds of the employment of prisoners ;

(i) for regulating the confinement in fetters of prisoners sentenced to transportation ;

(j) for the classification and the separation of prisoners ;

(k) for regulating the confinement of convicted criminal prisoners under section 28 ;

(l) for the preparation and maintenance of history-tickets ;

(m) for the selection and appointment of prisoners as officers of prisons ;

(n) for rewards for good conduct ;

(o) for regulating the transfer of prisoners whose term of transportation or imprisonment is about to expire ;

(p) for the treatment, transfer and disposal of criminal lunatics or recovered criminal lunatics confined in prisons ;

(q) for regulating the transmission of appeals and petitions from prisoners and their communications with their friends ;

(r) for the appointment and guidance of visitors of prisons ;

(s) for extending any or all of the provisions of this Act and of the rules thereunder to subsidiary jails or special places of confinement appointed under section 541 of the Code of Criminal Procedure, 1882, and to the officers employed, and the prisoners confined, therein ; and,

(t) generally, in regard to the admission, custody, employment, dieting, treatment and release of prisoners, and for other purposes consistent with this Act.

61. Copies of rules, under sections 59 and 60. Exhibition of copies so far as they affect the government of prisons, shall be exhibited, both in English and in the Vernacular, in some place to which all persons employed within a prison have access.

62. All or any of the powers and duties conferred and imposed by this Act on a Superintendent or Medical Officer may in his absence be exercised and performed by such other officer as the Local Government may appoint in this behalf either by name or by his official designation.

X of 1882.

The Prisons Act, 1894.
(The Schedule.—Enactments repealed.)

THE SCHEDULE.
ENACTMENTS REPEALED.

(See section 2.)

Year.	No.	Title or short title.	Extent of repeal.
1	2	3	4

Acts of the Governor General in Council.

1856 . .	VIII . .	An Act for the better control of the jails within the Presidency of Bombay.	So much as has not been repealed.
1870 . .	XXVI . .	Prisons Act, 1870	So much as has not been repealed.
1874 . .	XV . .	Laws Local Extent Act, 1874	So much of Part (b) of the third schedule as relates to Act VIII of 1856.
1878 . .	XIV . .	An Act to assimilate certain powers of the Local Governments of the North-Western Provinces and Oudh.	Section 2
1886 . .	XX . .	Upper Burma Laws Act, 1886	So much as relates to Act XXVI of 1870.
1891 . .	XII . .	Repealing and Amending Act, 1891	So much of the second schedule as relates to Acts VIII of 1856 and XXVI of 1870.

Acts of the Governor of Fort St. George in Council.

1869 . .	V . .	Madras Jails Act, 1869	So much as has not been repealed.
1882 . .	VII . .	Madras Jails Act Amendment Act, 1882	The whole.
1889 . .	II . .	An Act to amend the Madras Jails Act, 1869.	The whole.

Acts of the Governor of Bombay in Council.

1874 . .	II . .	An Act for the regulation of Jails in the City and Presidency of Bombay, and the enforcement of discipline therein.	So much as has not been repealed, except sections 9 to 16 (both inclusive) as amended by Bombay Act II of 1882.
1882 . .	II . .	An Act to amend Bombay Act II of 1874	Section 3.
1883 . .	IV . .	An Act to amend the Law concerning the confinement of civil prisoners liable to imprisonment under the Criminal Procedure Code.	The whole.
1887 . .	I . .	An Act to further amend Bombay Act II of 1874.	The whole.

Acts of the Lieutenant-Governor of Bengal in Council.

1864 . .	II . .	An Act for the regulation of Jails and the enforcement of discipline therein.	So much as has not been repealed.
1865 . .	V . .	An Act to amend Act II of 1864, passed by the Lieutenant-Governor of Bengal in Council, and to extend the provisions thereof to the Presidency Jail.	So much as has not been repealed.

The Prisons Act, 1894.
(*The Schedule.—Enactments repealed.*)

THE SCHEDULE.—ENACTMENTS REPEALED—*contd.*

Year.	No.	Title or short title.	Extent of repeal.
1	2	3	4
<i>Regulations made under the Statute 33 Victoria, Chapter 3.</i>			
1872	III	Santhal Parganas Settlement Regulation	So much of the schedule (as amended by Regulation III of 1886) as relates to Bengal Acts II of 1864 and V of 1865.
1874	IX	Arakan Hill District Laws Regulation, 1874	So much as relates to Act XXVI of 1870.
1875	II	Assam Prisons Regulation, 1875	The whole.
1890	I	British Baluchistan Laws Regulation, 1890	So much as relates to Act XXVI of 1870.

S. HARVEY JAMES,

Secretary to the Government of India.



The Gazette of India.

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CALCUTTA, SATURDAY, MARCH 24, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd March, 1894:—

NO. 6 OF 1894.

A Bill to amend sections 366 and 371 of the Code of Criminal Procedure, 1882.

WHEREAS it is expedient to amend sections 366 and 371 of the Code of Criminal Procedure, 1882; It is hereby enacted as follows:—

I. For section 366 of the said Code the following shall be substituted, namely:—
Substitution of new section for section 366, Act X, 1882.

"366. The judgment in every trial in any Criminal Court of original jurisdiction shall be pronounced, or the substance of such judgment shall be explained,—

(a) in open Court either immediately after the termination of the trial or at some subsequent time of which notice shall be given to the parties or their pleaders, and

(b) in the language of the Court, or in some other language which the accused or his pleader understands.

The accused shall, if he is in custody and the judgment is not one of discharge or acquittal, be brought up, or may, if he is not in custody and the judgment is not one of discharge or acquittal, be required by the Court to attend, to hear the judgment delivered.

For any cause which may appear to the Court to be sufficient and shall be recorded by it in writing, the Court may delegate its functions under this section with respect to the delivery of any judgment to any other Court within the limits of the jurisdiction of which the accused may be, and such other Court shall cause notice to be given to the parties or their pleaders of the day and place on and at which the judgment will be delivered as in this section authorised and required, and, when the judgment has been delivered, shall certify thereon the date and mode of delivery.

No judgment delivered by any Criminal Court shall be deemed to be invalid by reason only of the absence of any party or his pleader on the day or from the place notified for the delivery thereof, or of any omission to serve, or defect in serving, on the parties or their pleaders, or any of them, the notice of such day and place.

And nothing in this section shall be construed [I. L. R. 21 to limit in any way the extent of the provisions Cal. 121.] of section 537."

2. In section 371 of the said Code, for the words "The judgment shall be explained to the accused and on his application" the words "On the application of the accused" shall be substituted.

Amendment of section 371, Act X, 1882.

STATEMENT OF OBJECTS AND REASONS.

THIS Bill is the outcome of a reference made to the Government of India from the North-Western Provinces in 1892, and circulated by that Government in the same year for the opinions of Local Governments, High Courts and other authorities, respecting certain difficulties which in practice arise in the application of some of the provisions of Chapter XXVI of the Code of Criminal Procedure, 1882.

In connection with the subject of the Bill the Government has recently had the opportunity of perusing the case published at I. L. R. 21 Cal. 121.

ALEX. EDW. MILLER.

The 17th March, 1894.

S. HARVEY JAMES,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd March, 1894:—

NO. 5 OF 1894.

A Bill to amend the Indian Penal Code and Act VI of 1864.

WHEREAS it is expedient to amend the Indian Penal Code and Act VI of 1864; It is hereby enacted as follows:—

Indian Penal Code.

1. For section 182 of the Indian Penal Code the following shall be substituted, namely:—
Substitution of new section for section 182, Act XLV, 1860.

"182. Whoever gives to any public servant any information which he knows or believes to be false, intending thereby to cause, or knowing it to be likely that he will thereby cause, such public servant—
False information, with intent to cause public servant to use his lawful power to the injury of another person.

(a) to do or omit anything which he ought not to do or omit if the true state of facts respecting which such information is given were known to him, or

(b) to use any lawful power or authority of such public servant for the benefit of such informant in a manner in which he would not have used it but for the receipt of such false information, or

(c) to use the lawful power of such public servant to the injury or annoyance of any person,

shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

"*Explanation.*—It shall not be necessary for the purpose of clause (c) to show an intention on the part of the informant to injure or annoy any particular person if a reasonable and natural consequence of the receipt of such information as aforesaid would be that the public servant would so act as to cause injury or annoyance to some person or persons.

Illustrations.

"(a) A informs a Magistrate that Z, a police-officer subordinate to such Magistrate, has been guilty of neglect of duty or misconduct, knowing such information to be false, and knowing it to be likely that the information will cause the Magistrate to dismiss Z. A has committed the offence defined in this section.

"(b) A falsely informs a public servant that Z has contraband salt in a secret place knowing such information to be false, and knowing that it is likely that the consequence of the information will be a search of Z's premises, attended with annoyance to Z. A has committed the offence defined in this section.

"(c) A falsely informs a policeman that he has been assaulted and robbed in the neighbourhood of a particular village, but does not mention the name of any person as one of his assailants. As a natural consequence of this information, the Police make enquiries and institute searches in the village to the annoyance of the villagers or some of them. A has committed an offence under this section.

"(d) A applies to be admitted as a pleader in a Court, and in support of his application falsely alleges in writing or otherwise that he has been admitted as an advocate in some other Court, his intention being thereby to obtain authority to practise the profession of a pleader for gain or reward. A has committed an offence under this section."

2. To Chapter XII of the said Code the following shall be added, namely:—
Addition of section to Chapter XII, Act XLV, 1860.

Prohibition of fictitious stamps.

"263A. (1) Whoever— [47 & 48 Vict., c. 7c s. 7.]

(a) makes, knowingly utters, deals in or sells any fictitious stamp, or knowingly uses for any postal purpose any fictitious stamp, or

(b) has in his possession, without lawful excuse, any fictitious stamp, or

(c) makes or, without lawful excuse, has in his possession any die, plate, instrument or materials for making any fictitious stamp,

shall be punished with fine which may extend to two hundred rupees.

"(2) Any such stamp, die, plate, instrument or materials in the possession of any person for making any fictitious stamp may be seized and shall be forfeited.

"(3) In this section—

(a) 'fictitious stamp' means any stamp falsely purporting to be issued by Government for the purpose of denoting a rate of postage, or any facsimile or imitation or representation, whether on paper or otherwise, of any stamp issued by Government for that purpose: and

(b) 'Government' shall, notwithstanding anything in section 17, be deemed to denote the person or persons authorised by law to administer executive government, not only in any part of British India, but also in any part of Her Majesty's dominions or in any foreign country."

3. For section 294 of the said Code the following shall be substituted, namely:—
Substitution of new section for section 294, Act XLV, 1860.

"294. Whoever in or near any public place, does any obscene act, or sings obscene acts and songs, to the annoyance of others, [The amendment has reference to an unreported case which occurred in the Madras Presidency.]

sings, recites or utters any obscene song, ballad or words, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine, or with both."

& 39
c. 24.] 4. After section 477 of the said Code the following shall be added, namely:—
Addition of new section after section 477, Act XLV, 1860.

"477A. Whoever, being a clerk, officer or servant, or employed or acting in the capacity of a clerk, officer or servant, wilfully, and with intent to defraud, destroys, alters, mutilates or falsifies any book, paper, writing, valuable security or account which belongs to or is in the possession of his employer, or has been received by him for or on behalf of his employer, or wilfully, and with intent to defraud, makes or concurs in making any false entry in, or omits or alters or concurs in omitting or altering any material particular from or in, any such book, paper, writing, valuable security or account, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

"*Explanation.*—It shall be sufficient in any charge under this section to allege a general intent to defraud without naming any particular person intended to be defrauded or specifying any particular sum of money intended to be the subject of the fraud."

Act VI of 1864.

5. After section 6 of Act VI of 1864 (*an Act Addition to Act VI, to authorise the punishment of whipping in certain cases*), the following shall be added, namely:

"7. (1) In sections 3 and 4 of this Act the words 'same offence' include a minor offence made up of some or any of the particulars of which the offence for which the subsequent conviction is obtained consists

"(2) In section 5 of this Act, the expression 'juvenile offender' means an offender who in the opinion of the Court is under sixteen years of age, the opinion of the Court on such matter being final and conclusive."

STATEMENT OF OBJECTS AND REASONS.

The object of section 2 of this Bill is to give effect to the provisions of the Vienna Postal Convention which came into force on the 1st July, 1892. The other sections of the Bill are explained by the marginal notes against them. Section 4 has been inserted on the recommendation of Local Governments and Chambers of Commerce, the existing law having been held to be defective.

The 21st March 1894.

ALEX. EDW. MILLER.

S. HARVEY JAMES,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Code of Criminal Procedure, 1882, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd March, 1894:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend

the Code of Criminal Procedure, 1882, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us, and with sections 44, 45 and 45A of the Code as they will stand if our

From Chief Commissioner, Coorg, No. 452-14-91, dated 3rd March, 1894 [Paper No. 1].
 Telegram from Agent to Governor General in Baluchistan, No. 23, dated 9th March, 1894 [Paper No. 2].
 From Government, Punjab, No. 306, dated 7th March, 1894 [Paper No. 3].
 From Chief Commissioner, Burma, No. 145 L.—9, dated 6th March, 1894 [Paper No. 4].
 Telegram from Chief Commissioner, Ajmere-Merwara, No. 462 C., dated 12th March, 1894 [Paper No. 5].
 From Resident, Hyderabad, No. 77, dated 9th March, 1894 [Paper No. 6].
 From High Court, Calcutta, No. 771, dated 12th March, 1894, and enclosures [Papers No. 7].
 From Chief Commissioner, Assam, No. 23 L. L.—1549 J., dated 9th March, 1894, and enclosures [Papers No. 8].
 From Government, Bombay, No. 1817, dated 10th March, 1894, and enclosures [Papers No. 9].
 From Government, Madras, No. 595, dated 9th March, 1894 [Paper No. 10].
 From Chief Commissioner, Central Provinces, No. 1533, dated 10th March, 1894 [Paper No. 11].
 From Government, Bengal, No. 1572 J., dated 13th March, 1894, and enclosures [Papers No. 12].
 From Government, Bengal, No. 1620 J., dated 16th March, 1894, and enclosure [Papers No. 13].
 Telegram from Government, North-Western Provinces and Oudh, dated 13th March, 1894 [Paper No. 14].

recommendations with respect to this Bill are accepted, annexed.

2. We have, with reference to certain remarks in letters from the Government of Bengal, provided in proposed section 45A for rules being made by the Local Government for the guidance of District Magistrates in the appointment of village-headmen for the purposes of section 45 where such headmen are not appointed under any existing law.

3. The publication ordered by the Council has been made as follows:—

In English.

<i>Gazette.</i>	<i>Date.</i>
Gazette of India	17th February, 1894.
Fort Saint George Gazette	6th March, 1894.
Bombay Government Gazette	22nd February, 1894.
Calcutta Gazette	21st February, 1894.
North-Western Provinces and Oudh Government Gazette	24th February, 1894.
Punjab Government Gazette	1st March, 1894.
Central Provinces Gazette	24th February, 1894.
Burma Gazette	3rd March, 1894.
Assam Gazette	3rd March, 1894.
Coorg District Gazette	1st March, 1894.
Sind Official Gazette	8th March, 1894.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Madras	Tamil	6th March, 1894.
	Telugu	6th March, 1894.
Bombay	Marathi	8th March, 1894.
	Gujarathi	8th March, 1894.
	Kanarese	8th March, 1894.
Bengal	Bengali	27th March, 1894.
	Uriya	1st March, 1894.
	Hindi	6th March, 1894.
Burma	Burmese	10th March, 1894.
Assam	Bengali	10th March, 1894.

4. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

A. P. MACDONNELL.
 ALEX. EDW. MILLER.
 RASHBEHARY GHOSE.
 G. H. P. EVANS.
 C. C. STEVENS.

The 19th March, 1894.

No. II.

A Bill to amend the Code of Criminal Procedure, 1882.

X of 1882. WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882; It is hereby enacted as follows :—

1. In section 44 of the said Code the figures "143, 144, 145, 147, 148," shall be inserted between the figures "130" and the figures "302".

2. (1) For the part of section 45 of the said Code beginning with the words "Every village-headman" and ending with the words "under suspicious circumstances" the following shall be substituted, namely :—

"45. Every village-headman, village-accountant, village-watchman, village-police-officer, owner or occupier of land, and the agent of any such owner or occupier, and every officer employed in the collection of revenue or rent of land on the part of Government or the Court of Wards, shall forthwith communicate to the nearest Magistrate or to the officer in charge of the nearest police-station, whichever is the nearer, any information which he may obtain respecting—

(a) the permanent or temporary residence of any notorious receiver or vendor of stolen property in any village of which he is headman, accountant, watchman or police-officer, or in which he owns or occupies land, or is agent, or collects revenue or rent ;

(b) the resort to any place within, or the passage through, such village, of any person whom he knows, or reasonably suspects, to be a thug, robber, escaped convict or proclaimed offender ;

(c) the commission of, or intention to commit, in or near such village any non-bailable offence or any offence punishable under section 143, 144, 145, 147 or 148 of the Indian Penal Code ;

(d) the occurrence in or near such village of any sudden or unnatural death or of any death under suspicious circumstances ;"

(2) In the same section, after clause (e), added by section 2 of Act III of 1894, the following shall be inserted, namely :—

"(f) any matter likely to affect the maintenance of order or the prevention of crime or the safety of person or property respecting which the District Magistrate, by general or special order made with the previous sanction of the Local Government, has directed him to communicate information."

(3) After the same section the following section shall be added, namely :—

"45A. Subject to rules in this behalf to be made by the Local Government, the District Magistrate may from time to time appoint one or more persons to be village-headmen for the purposes of the last foregoing section in any village for which there is no such headman appointed under any other law."

SECTIONS 44, 45 AND 45A OF THE CODE OF CRIMINAL PROCEDURE, 1882, AS AMENDED BY ACT III OF 1894 AND PROPOSED TO BE FURTHER AMENDED BY THIS BILL.

44. Every person, whether within or without the presidency-towns, Public to give information of certain offences.

XLV of 1860. aware of the commission of, or of the intention of any other person to commit, any offence punishable under the following sections of the Indian Penal Code (namely), 121, 121A, 122, 123, 124, 124A, 125, 126, 130, 143, 144, 145, 147, 148, 302, 303, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 456, 457, 458, 459 and 460, shall, in the absence of reasonable excuse, the burden of proving which shall lie upon the person so aware, forthwith give information to the nearest Magistrate or police-officer of such commission or intention.

Any act committed at any place out of British India, which, if committed in British India, would be punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460, shall be deemed to be an offence for the purposes of this section.

45. Every village-headman, village-accountant, village-watchman, village-police-officer, owner or occupier of land, and the agent of any such owner or occupier, and every officer employed in the collection of revenue or rent of land on the part of Government or the Court of Wards, shall forthwith communicate to the nearest Magistrate or to the officer in charge of the nearest police-station, whichever is the nearer, any information which he may obtain respecting—

(a) the permanent or temporary residence of any notorious receiver or vendor of stolen property in any village of which he is headman, accountant, watchman or police-officer, or in which he owns or occupies land, or is agent, or collects revenue or rent;

(b) the resort to any place within, or the passage through, such village, of any person whom he knows, or reasonably suspects, to be a thug, robber, escaped convict or proclaimed offender;

(c) the commission of, or intention to commit, in or near such village any non-bailable offence or any offence punishable under section 143, 144, 145, 147 or 148 of the Indian Penal Code;

XLV of 1860.

(d) the occurrence in or near such village of any sudden or unnatural death or of any death under suspicious circumstances;

(e) the commission of, or intention to commit, at any place out of British India near such village any act which, if committed in British India, would be an offence punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460;

XLV of 1860.

(f) any matter likely to affect the maintenance of order or the prevention of crime or the safety of person or property respecting which the District Magistrate, by general or special order made with the previous sanction of the Local Government, has directed him to communicate information.

In this section—

(i) "village" includes village lands; and

(ii) the expression "proclaimed offender" includes any person proclaimed as an offender by any Court or authority established or continued by the Governor General in Council in any part of India in respect of any act which, if committed in British India, would be punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460.

45A. Subject to rules in this behalf to be made by the Local Government, the District Magistrate may from time to time appoint one or more persons to be village-headmen for the purposes of the last foregoing section in any village for which there is no such headman appointed under any other law.

S. HARVEY JAMES,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 12.} CALCUTTA, SATURDAY, MARCH 24, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—
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A Bill to amend the Indian Penal Code and Act VI of 1864.

A Bill to amend sections 366 and 371 of the Code of Criminal Procedure, 1882.

PART VI.—Abstracts of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations:—

Nothing for publication.

SUPPLEMENT No. 13.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 22nd March, 1894.

No. 147.—Mr. H. Luson, of the Indian Civil Service, Under Secretary to the Government of India in the Home Department, is granted privilege leave for one month and five days, with effect from the 2nd April.

MEDICAL.

The 21st March, 1894.

No. 164.—The services of Brigade-Surgeon-Lieutenant-Colonel D. O'C. Raye, M.D., Pro-

fessor of Surgery, Medical College, Calcutta, and *ex-officio* first Surgeon to the College Hospital, are replaced at the disposal of the Military Department.

The 22nd March, 1894.

No. 169.—The services of Surgeon-Captain W. R. Clark, M.B., I.M.S. (Bengal), are replaced at the disposal of the Government of the Punjab, with effect from the 13th March, 1894.

SANITARY.

The 22nd March, 1894.

No. 76.—The services of Brigade-Surgeon-Lieutenant-Colonel A. Stephen, M.B., Sanitary Commissioner, Punjab, are placed temporarily at the disposal of the Military Department, with effect from the 4th March, 1894.

No. 78.—Surgeon-Lieutenant-Colonel W. A. C. Roe is appointed to officiate as Sanitary Commissioner of the Punjab during the absence on deputation of Brigade-Surgeon-Lieutenant-Colonel A. Stephen, M.B., or until further orders, with effect from the 4th March, 1894.

POLICE.

The 22nd March, 1894.

No. 138.—The services of Captain Jenkin Jones, I.S.C., 2nd Punjab Cavalry, Commandant, Lashio Battalion, Northern Shan States, are replaced at the disposal of the Military Department, with effect from the 9th May, 1894.

C. J. LYALL,

Secretary to the Government of India.

GOVERNMENT OF MADRAS.

NOTIFICATION.

JUDICIAL.

Madras, the 23rd February, 1894.

No. 88.—In exercise of the powers conferred by sections 5 and 5A of the Scheduled Districts Act (XIV of 1874), and with the previous sanction of the Governor General in Council, the Governor of Fort St. George in Council is pleased—

(1) to extend the Madras Local Boards Act, 1884 (Madras Act V of 1884), to the 122 villages mentioned in the schedule annexed, which form a portion of the Paria Kimedi Maliahs, comprised in the scheduled districts in Ganjam; and

(2) to declare that the said Madras Local Boards Act shall, in its application to the said villages, be subject to the following modifications, namely:—

(a) the words "or local area" shall be inserted after "district" in section 2, sub-section (2);

(b) the words "and includes any other local area which, for the purposes of this Act, the Governor in Council may, by notification, declare to be attached to, and form part of, a district" shall be inserted at the end of clause (i) of section 3.

Schedule.

No.	Name of Mutta.	No.	Names of Villages.
1	Gumma . . .	1	Tamarda.
		2	Loba.
		3	Gopalapur.
		4	Bavanobuddi.
		5	Kristapur.
		6	Addangudda.
		7	Vottujoriya.
		8	Ramachandrapuram.
		9	Chipuruppalle.
		10	Bodigam.
		11	Radhakantapur.
		12	Parida.
2	Serange . . .	1	Khetada.
3	Ojjayagada . . .	1	Arti.
4	Namanagaram . . .	1	Kamsipur.
		2	Pustapuram.
		3	Jagannadhapur.
		4	Londahatti.
		5	Kujasingi.
		6	Nuagam.
		7	Kalamasingi.
		8	Onchala.
		9	Buruji.
		10	Rempi.
		11	Burada.
		12	Santosapuram.

No.	Name of Mutta.	No.	Names of Villages.
		13	Lakmipuram.
		14	Haripuram.
		15	Anandapuram.
		16	Savaraharipuram.
		17	Bidduva.
		18	Rasikorayapuram.
		19	Jolla.
		20	Vothmananguda.
		21	Gangarajapuram.
5	Komalasingi . . .	1	Komalasingi.
		2	Jenapuram.
		3	Konchimunda.
		4	Vobasingi.
		5	Sorogolo.
		6	Thobarada.
		7	Kintada.
6	Rayagada . . .	1	Demirijoli.
		2	Buruango.
		3	Raghnadapur.
		4	Dalimapur.
		5	Pegada.
		6	Surada.
		7	Koradasingi.
		8	Padmapuram.
		9	Govindapur.
		10	Domapur.
		11	Herapuram.
		12	Sannatundi.
		13	Bodatundi.
		14	Tuburusingi.
		15	Podasahi.
		16	Porisola.
		17	Marlava.
		18	Paindaguda.
		19	Koraisingi.
		20	Pothisahi.
		21	Toborosingi.
		22	Pekota.
		23	Nimolosingi.
		24	Jolango.
		25	Gopalapur.
		26	Sunapur.
		27	Dumba.
		28	Mohano.
		29	Hattibadi.
		30	Rajapuram.
		31	Chompapur.
		32	Koitopodoro.
		33	Raigoda.
		34	Dikkasai.
		35	Kristnapuram.
		36	Savarakristnapuram.
		37	Kharisahi.
		38	Ahalapur.
		39	Bhallisahi.
		40	Raida.
7	Narayanapuram . . .	1	Narayanapuram.
		2	Bodagam.
		3	Lalusingi.
		4	Arkhabhodra.
		5	Lonjibhodra.
		6	Nilakantapuram.
		7	Kothoor.
		8	Sankurada.
8	Gandahathi . . .	1	Kinchilingi.
		2	Lanpuru.
		3	Gandahathi.
		4	Ondharajolla.
		5	Balarampuru.
		6	Tholosingi.
		7	Ramachandrapuram.
		8	Godasingi.
		9	Muligumma.
		10	Pailamkonda.
9	Lavanyakota . . .	1	Bala Jeepuram.
		2	Garabandhomettu.
		3	Ranthapuram.
		4	Venkatapuram.
		5	Kannoda.
		6	Mamidipalli.
		7	Jagannadhopuram.
		8	Boddapadu.
		9	Lavanyakota.
		10	Borripadu.
		11	Bhimapuram.
		12	Thoramba.
		13	Ambajarimuttu.
		14	Burusahi.
		15	Ambajaril.
		16	Marangi.
		17	Boorugam.
		18	Somovola.
		19	Guddibhodra.
		20	Lavunda.
		21	Devla.
		22	Gongabado.

J. F. PRICE,
Chief Secretary.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

EMIGRATION.

Calcutta, the 16th March 1894.

No. 659-26.—In exercise of the powers conferred by Section 80 of the Indian Emigration Act, XXI of 1883, and with reference to Notification No. 378—26, dated the 14th February 1894, the Governor General in Council is pleased to make the following amendment of Notification No. 822—10-3E., dated the 30th April 1891, which amended Rule 113 of the Rules relating to Colonial Emigration, published with Revenue and Agricultural Department Notification No. 94 E., dated the 18th March 1886 :—

Amendment.

In the Notification No. 822--10-3E., dated the 30th April 1891, for "31st day of December 1893" read "31 days of December 1894," and omit the words "From and after the 1st day of January 1894" to the end.

M. FINUCANE,

Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 22nd March, 1894.

No. 424-G.—The Governor-General in Council is pleased to recognise the appointment of Mr. F. Masotti, Consul, to be in temporary charge of the Belgian Consulate-General at Bombay, during the absence of M. Léon Dossogne.

No. 427-G.—The following changes are made in the Graded List of the Political Department :—

Consequent on the return from furlough of Captain C. Archer, Indian Staff Corps, Political Assistant of the 1st class, and with effect from the 24th January, 1894 :

Captain J. L. Kaye, Indian Staff Corps, Officiating Political Assistant of the 1st class, reverts to Officiating Political Assistant of the 2nd class.

Lieutenant H. L. Showers, Indian Staff Corps, Officiating Political Assistant of the 2nd class, reverts to Officiating Political Assistant of the 3rd class.

Consequent on the appointment of Lieutenant J. F. Whyte, Indian Staff Corps, to officiate as a Political Assistant of the 1st class, and with effect from the 29th January, 1894 :

Captain M. A. Tighe, Indian Staff Corps, Officiating Political Assistant of the 1st

class, reverts to Officiating Political Assistant of the 2nd class.

Lieutenant B. E. M. Gurdon, Indian Staff Corps, Officiating Political Assistant of the 2nd class, reverts to Officiating Political Assistant of the 3rd class.

Consequent on the grant of privilege leave to Captain A. H. McMahon, C.I.E., Indian Staff Corps, Political Agent of the 3rd class, and with effect from the 1st February, 1894 :

Captain C. Archer, Indian Staff Corps, Political Assistant of the 1st class, to officiate as a Political Agent of the 3rd class.

Captain M. A. Tighe, Indian Staff Corps, Officiating Political Assistant of the 2nd class, to officiate as a Political Assistant of the 1st class.

Lieutenant B. E. M. Gurdon, Indian Staff Corps, Officiating Political Assistant of the 3rd class, to officiate as a Political Assistant of the 2nd class.

Consequent on the grant of furlough to Lieutenant S. F. Bayley, Indian Staff Corps, Officiating Political Assistant of the 2nd class, and with effect from the 1st March, 1894 :

Lieutenant H. L. Showers, Indian Staff Corps, Officiating Political Assistant of the 3rd class, to officiate as a Political Assistant of the 2nd class.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.
ACCOUNTS AND FINANCE.ESTIMATES AND ACCOUNTS.
Calcutta, the 19th March, 1894.

No. 1470-A.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.

February, 1894.

[Lakhs of Rupees.]

	IN FEBRUARY		TO END OF FEBRUARY		WHOLE YEAR.	
	1893-94.	1892-93.	1893-94.	1892-93.	BUDGET, 1893-94.	ACTUAL, 1892-93.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	3,12	3,02	20,40	20,14	25,98	25,63
Opium	52	58	6,17	7,35	7,32	7,99
Salt	66	66	7,43	7,80	8,59	8,66
Stamps	37	35	4,13	4,02	4,43	4,45
Excise	39	40	4,76	4,63	5,14	5,24
Provincial Rates	30	35	3,09	3,19	3,71	3,71
Customs	22	23	1,38	1,36	1,66	1,62
Assessed Taxes	11	10	1,49	1,46	1,57	1,56
Forest (Madras and Bombay only)	7	4	47	37	54	48
Registration	3	3	38	39	43	43
Tributes from Native States	5	8	54	60	77	79
Other Civil Revenue	40	43	3,30	3,28	3,76	3,88
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	6,24	6,27	53,54	51,59	63,90	64 44
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 63	— 62	— 4,15	— 4,12	— 4,11	— 4,25
Opium	— 5	— 5	— 1,86	— 1,58	— 2,25	— 1,00
Other Civil Expenditure	— 1,95	— 2,00	— 20,92	— 20,50	— 25,08	— 24,57
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	— 2,63	— 2,67	— 26,93	— 26,26	— 31,44	— 30,42
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, — Receipts less, than issues)	— 11	— 2	+ 46	+ 67	+ 87	+ 92
Forest, Marine (Net as above)	+ 1	+ 1	+ 32	+ 28	+ 24	+ 39
Guaranteed and Subsidized Railways (Net as above)	+ 44	+ 41	+ 3,93	+ 3,81	+ 4,07	+ 4,11
Do. Repayment of surplus profits, etc.	...	...	— 50	— 57	— 57	— 58
Military Receipts	+ 2	+ 12	+ 58	+ 75	+ 80	+ 1,01
Military Issues	— 1,24	— 1,29	— 13,90	— 13,60	— 15,11	— 15,15
Telegraph Receipts	+ 6	+ 6	+ 69	+ 67	+ 70	+ 70
Do. Issues	— 6	— 6	— 66	— 63	+ 4	— 72
Public Works Department—						
State Railways Receipts	+ 1,04	+ 96	+ 10,85	+ 9,79		+ 11,01
Do. Issues	— 71	— 80	— 8,34	— 8,17		— 8,87
East Indian Railway Receipts	+ 41	+ 36	+ 4,04	+ 3,94		+ 4,32
Do. Issues	— 12	— 12	— 1,50	— 1,34	— 7	— 1,67
Ordinary Branches Receipts	+ 24	+ 26	+ 2,00	+ 2,22		+ 2,51
Do. Issues	— 70	— 66	— 6,24	— 6,34		— 7,55
TOTAL NON-CIVIL DEPARTMENTS	— 72	— 77	— 8,36	— 8,52	— 9,73	— 9,51
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, — Receipts less, than payments)	— 4	...	+ 2,65	+ 25	+ 3,22	+ 25
Mint Certificates and Bullion Advances (Net as above)	+ 10	— 1	— 41	+ 2	...	— 10
Exchange on Remittance Accounts	— 76	— 87	— 3,95	— 8,42	— 10,85	— 9,14
Council Bills paid (including Telegraphic) at Rs 10 per £	— 62	— 3	— 7,95	— 53	— 18,37	— 17,03
Other Debt heads (Net as above)	— 35	— 1,19	+ 1,16	— 14,99	+ 71	— 51
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 1,67	— 2,10	— 8,50	— 23,67	— 25,29	— 26,53
GRAND TOTAL RECEIPTS AND ISSUES	+ 1,22	+ 73	+ 9,75	— 3,86	— 2,56	— 2,02
Opening Cash Balance in Treasuries and Presidency Banks	23,80	12,70	15,27	17,29	15,20	17,29
Closing Cash Balance in Treasuries and Presidency Banks	25,02	13,43	25,02	13,43	12,64	15,27

LEAVE AND APPOINTMENTS.

The 22nd March 1894.

No. 1488-P.—Mr. R. E. Hamilton, Comptroller, India Treasuries, is provisionally appointed Accountant General, Punjab, with effect from such date as he may assume charge of that office.

Mr G. H. R. Hart is appointed Comptroller, India Treasuries, *vice* Mr. Hamilton.

No. 1489-P.—Mr. G. D. Pudumjee, Assistant Comptroller, Burma, is posted as Assistant Accountant General, Bengal.

Moung Hla Oung, Assistant Comptroller General in charge of Outside Audits, is posted as Assistant Comptroller, Burma.

Mr. G. C. Ray is posted as Assistant Comptroller General in charge of Outside Audits.

The 23rd March, 1894.

No. 1497-P.—The services of Mr. A. Mayne, Assistant Accountant General, Bengal, are replaced at the disposal of the Government of India in the Home Department, with effect from the date on which he may be relieved of his duties as Assistant Accountant General.

STATISTICS AND COMMERCE.
CUSTOMS.*The 24th March, 1894.*

No. 91-S.—In exercise of the power conferred by section 22 of the Sea Customs Act, VIII of 1878, and in supersession of the values entered in No. 5 of Schedule IV (Import Tariff) of the Indian Tariff Act, 1894, the Governor General in Council is pleased to fix the tariff valuations of sugar as follows:—

	Per.	Tariff valuation
Sugar, China, candy	cwt.	20
" loaf	"	23
" crystallised, beet	"	14
" " and soft, from China	"	13
" " and soft, from Mauritius	"	12
" soft and raw, other than from Mauritius and China	"	10
" all other sorts, including saccharine produce of all kinds and confectionery	<i>ad valorem.</i>	

No. 1548-S.R.—In exercise of the power conferred by the Indian Tariff Act, VIII of 1894, and in supersession of the Notification in the Finance and Commerce Department, No. 3493, dated the 12th August, 1893, the Governor General in Council directs that on and from the date of this Notification a duty at the rate of six annas a maund of 82½ lbs. avoirdupois shall be levied on salted fish, dry and wet, imported into any customs port from any place beyond the limits of British India.

J. F. FINLAY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 23rd March, 1894.

APPOINTMENTS.

COMMISSARIAT-TRANSPORT DEPARTMENT.

No. 281.—Lieutenant C. S. D. Leslie, Indian Staff Corps, Deputy Assistant Commissary General, 2nd class, on probation, is confirmed in that appointment, with effect from the 1st February, 1893.

HYDERABAD CONTINGENT.

No. 282.—*1st Lancers*—

Lieutenant W. E. G. Lillingston, officiating Squadron Officer, to be Squadron Officer, sub. *pro tem.* *vice* Lieutenant J. L. Orr, seconded, for service with the Burma Military Police. Dated 1st February, 1894.

STAFF CORPS.

No. 283.—The undermentioned officers are admitted to the Indian Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenants—

Francis Beville Prideaux, Middlesex Regiment, officiating Wing Officer, 31st (Punjab) Regiment of Bengal Infantry,—16th September, 1892.

John Charles Massy Wheeler, Derbyshire Regiment, officiating Wing Officer, 28th (Punjab) Regiment of Bengal Infantry,—14th August, 1892.

William Bradley Hickie, Liverpool Regiment, Officiating Wing Officer, 28th (Punjab) Regiment of Bengal Infantry,—22nd September, 1892.

No. 284.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, Second-Lieutenant John Savile Bogle, Unattached List, attached to the (The Queen's Own) Corps of Guides, is admitted to the Indian Staff Corps, with effect from the 2nd March, 1894, subject to confirmation by the Secretary of State for India.

No. 285.—The undermentioned officers appointed to the Unattached List of the British Army for service in the Indian Staff Corps, are posted as follows, with effect from the date of their arrival in India:—

*Bengal.**Second-Lieutenants*—

H. LeM. Fellowes.
F. S. Keen.
A. H. Babington.
B. D. Fitzpatrick.

*Madras.**Second-Lieutenants*—

H. M. Moore.
T. E. M. Lane.

*Bombay.**Second-Lieutenants*—

M. H. Anderson.
H. S. Strong.

FURLOUGH AND LEAVE.

No. 286.—The undermentioned officers are granted furlough out of India:—

Colonel C. L. Prendergast, General List, Infantry, Commandant, 28th (Punjab) Regiment of Bengal Infantry, (p. a.) for one year, under rule IX of the regulations of 1868.

Captain H. G. Burton, Indian Staff Corps, 4th Regiment of Sikh Infantry, Commandant, Military Police, Burma (p. a.), for one year, under rule I of the regulations of 1875.

Surgeon-Lieutenant-Colonel R. L. Dutt, M.D., Civil Surgeon, Hooghly, (p. a.) for eight months, under rule IX of the regulations of 1868.

No. 287.—The undermentioned officers are granted leave to proceed out of India, on private affairs, under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty:—

Lieutenant-Colonel A. J. Brander, Indian Staff Corps, Wing Commander and 2nd-in-Command, 19th (Punjab) Regiment of Bengal Infantry, for one year. Pension service—27th year commenced 6th November, 1893.

Major R. F. Trotter, Indian Staff Corps, Squadron Commander, 17th Regiment of Bengal Cavalry, for one year. Pension service—25th year commenced 8th December, 1893.

Captain F. Hawkins, Indian Staff Corps, Wing Commander and 2nd-in-Command, 1st Regiment of Bengal Infantry, for one year. Pension service—20th year commenced 21st September, 1893.

Captain F. H. Hancock, Indian Staff Corps, Wing Commander, 26th (Punjab) Regiment of Bengal Infantry, for one year. Pension service—16th year commenced 22nd January, 1894.

Captain T. H. Smith, Indian Staff Corps, Squadron Commander, 12th Regiment of Bengal Cavalry, for one year. Pension service—15th year commenced 31st January, 1894.

Lieutenant A. Grant, Indian Staff Corps, Wing Officer, 2nd Battalion, 4th Gurkha (Rifle) Regiment, for one year. Pension service—9th year commenced 29th May, 1893.

Lieutenant T. S. Barton, Indian Staff Corps, Squadron Officer, 3rd Regiment of Bengal Cavalry, for one year. Pension service—8th year commenced 5th February, 1894.

Surgeon-Major W. A. Mawson, 11th (Prince of Wales' Own) Regiment of Bengal Lancers, for one year. Pension service—18th year commenced 14th July, 1893.

Surgeon-Captain R. J. Marks, 14th Regiment of Bengal Lancers, for one year. Pension service—7th year commenced 4th July, 1893.

No. 288.—The undermentioned Warrant Officers are granted leave to proceed out of India, on medical certificate, under Article 934, Army Regulations, India, Vol. I, Part I; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Sub-Conductor E. Stewart, Assistant Barrack

Master, Military Works Department, for one year.

Conductor W. Devine, Ordnance Department, for one year.

No. 289.—Lieutenant C. A. Edwards, Indian Staff Corps, Wing Officer and Quartermaster, 35th (Sikh) Regiment of Bengal Infantry, is granted one year's (p. a.) leave out of India, in extension of the leave granted to him in G. G. O. No. 220, dated 10th March, 1893.

No. 290.—Mr. G. A. Boswell, Deputy Examiner, 1st grade, Military Accounts Department, is granted furlough out of India for eight months from date of departure in April, under article 371, Civil Service Regulations.

LONDON GAZETTE.

No. 291.—The following extracts are published for general information:—

"London Gazette," dated the 23rd February 1894, pages 1160 and 1161.

INDIA OFFICE,

23rd February, 1894.

The Queen has approved of the following promotions among the officers of the Staff Corps, and admissions to the Staff Corps, made by the Governments in India:—

INDIAN STAFF CORPS.*To be Lieutenant-Colonels.*

Major Ernle Edmund Money. Dated 18th December, 1893.

Major Benjamin Horatio Pollard. Dated 25th December, 1893.

To be Lieutenants.

Lieutenant Walter Binny Douglas, from the Gloucestershire Regiment. Dated 4th May, 1892, but to rank from 1st October, 1890.

Lieutenant George William Maxwell West, from the Royal Inniskilling Fusiliers. Dated 5th May, 1892, but to rank from 5th February, 1891.

Lieutenant Herbert Campbell Holman, from the Devonshire Regiment. Dated 3rd May, 1892, but to rank from 25th March, 1891.

Lieutenant Stewart William King, from the East Lancashire Regiment. Dated 3rd April, 1892, but to rank from 23rd May, 1891.

Second-Lieutenant Bernhard Oswald Roe, from the Connaught Rangers. Dated 20th October, 1891.

Lieutenant Arthur Kennedy Rawlins, from the East Surrey Regiment. Dated 19th May, 1892, but to rank from 15th December, 1891.

Second-Lieutenant Gronow John Davis, from the Scottish Rifles. Dated 15th February, 1892.

Lieutenant Cyril Bertram Byers, from the Lincolnshire Regiment. Dated 30th March, 1892, but to rank from 2nd March, 1892.

Second-Lieutenant Francis Herbert Goldthorp, from the Norfolk Regiment. Dated 4th March, 1892.

Lieutenant Herbert Cheselden Wooldridge, from the Worcestershire Regiment. Dated 6th April, 1892, but to rank from 9th March, 1892.

Lieutenant Fleetwood George Campbell Ross, from the Wiltshire Regiment. Dated 9th April, 1892, but to rank from 14th March, 1892.

Second-Lieutenant William Best Greig, from the North Lancashire Regiment. Dated 16th March, 1892.

Lieutenant Francis Spring Walker, from the Royal Munster Fusiliers. Dated 11th April, 1892, but to rank from 1st April, 1892.

Second-Lieutenant Charles Mackenzie, from the Bedfordshire Regiment. Dated 5th April, 1892.

Second-Lieutenant Arthur Seymour Holland Teed, from the Liverpool Regiment. Dated 13th September, 1892.

BENGAL SUBORDINATE MEDICAL ESTABLISHMENT.

To be Senior Apothecary, Second Grade, ranking as Honorary Lieutenant.

Apothecary, first grade, Edward Swainson. Dated 29th August, 1893.

The Queen has also approved of the retirement from the service of the undermentioned officers:—

BENGAL INFANTRY.

Lieutenant-Colonel Edward Millett Forbes. Dated 30th November, 1893.

* * * *

ERRATUM.

The Christian names of Captain Pelly, Indian Staff Corps, whose resignation of the service was notified in the *London Gazette* of the 23rd January, 1894, should have been given as *Saville Herbert*.

"*London Gazette*," dated the 27th February, 1894, page 1226.

WAR OFFICE, PALL MALL,
27th February, 1894.

* * * *

MEMORANDA.

* * * *

Assistant Commissary and Honorary Lieutenant Thomas Jameson, Bengal Establishment, is granted the honorary rank of Captain. Dated 25th November, 1893.

Deputy Assistant Commissary Charles Powis, Bengal Establishment, is granted the honorary rank of Lieutenant. Dated 25th November, 1893.

INDIAN STAFF CORPS.

Colonel Charles Hallyburton Grace is transferred to the Unemployed Supernumerary List. Dated 15th February, 1894.

INDIAN ARMY.

Colonel William Henry Beckett, Bengal Infantry, is transferred to the Unemployed Supernumerary List. Dated 18th February, 1894.

PENSIONS.

SUBORDINATE MEDICAL DEPARTMENT.

No. 292.—First grade Assistant Apothecary John Charles Raddick, Subordinate Medical Department, is transferred to the pension establishment.

PROMOTIONS.

No. 293.—The following promotion is made subject to Her Majesty's approval:—

INDIAN STAFF CORPS.

To be Captain.

Lieutenant Frank Rowley Metcalfe Charles De Rittich Mauduit, 21st March, 1894.

COLONEL'S ALLOWANCE.

No. 294.—Colonel Edward Cunningham, Indian Staff Corps, is admitted to the Colonel's allowance, with effect from the 20th March, 1894.

PUNJAB FRONTIER FORCE

No. 295.—6th Regiment of Punjab Infantry—

Subadar Jalahuddin to be Subadar-Major, Jemadar Ghulam Rasul to be Subadar, and Havildar Ditta Khan to be Jemadar, *vice* Mowaz Khan, transferred to the pension establishment, with effect from the 1st January, 1894.

Jemadar Dayal Singh to be Subadar, and Havildar Jaimal Singh, to be Jemadar, *vice* Ganga Singh, deceased, with effect from the 13th February, 1894.

VOLUNTEER CORPS.

RESIGNATIONS.

No. 296.—Rangoon Volunteer Engineers—
Surgeon-Lieutenant J. R. Home-Ross resigns his commission.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 15.—With reference to G. G. O. No. 60, dated the 13th October 1893, Mr. A. P. Robinson has been appointed a Sub-Lieutenant in the Royal Indian Marine by the Secretary of State for India, with effect from the 16th January, 1894, *vice* Mr. A. G. Craighead.

LEAVE.

No. 16.—The undermentioned officer has been granted leave in or out of India, on private affairs, under the leave rules contained in Marine Circular No. 7, dated the 26th April, 1892, the specified period to count from the date of being struck off duty:—

Chief Engineer W. A. Collins, Royal Indian Marine, for six months.

No. 17.—The undermentioned officer has been granted leave in India, on private affairs, under the leave rules contained in Marine Circular No. 7, dated the 26th April, 1892, the specified period to count from the date of being struck off duty :—

Assistant Engineer V. A. Brown, Royal Indian Marine, for six months.

No. 18.—In Marine G. G. O. No. 10 of 16th February, 1894, for Lieutenant T. J. Walker, read Sub-Lieutenant A. R. S. Warden.

E. H. H. COLLEN,

Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 23rd March, 1894.

Under Clause 53 of the Regulations appended to the Regimental Debts Act of 1893, it is notified that a report of the death of the under-mentioned Commissioned Officer, on the date specified, was received in the Military Department between the 24th February and the 23rd March, 1894 :—

Corps.	Rank and Name.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
2nd Battalion, King's Own Scottish Borderers.	2nd Lieutenant P. H. Oakes.	4th March, 1894.	Rawal Pindi.		

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 19th March, 1894.

No. 134.—Mr. D. F. Hogarth, Superintending Engineer, 3rd class, temporary rank, State Railways, is permitted, at his own request, to retire from the service of Government, under Article 712 (c) of the Civil Service Regulations, with effect from the forenoon of the 19th March, 1894.

The 20th March, 1894.

No. 135.—In supersession of Public Works Department Notification No. 123, dated the

13th March, 1894, Mr. F. G. Heaven, Officiating Government Examiner of Accounts, Bengal and North-Western Railway Company, is granted furlough out of India for one year and five months, under Article 340 of the Civil Service Regulations.

No. 136.—Mr. M. H. Gaynor, Deputy Examiner of Accounts, attached to the office of the Examiner of Accounts, Eastern Bengal State Railway, is transferred to the office of the Examiner of Public Works Accounts, Burma.

No. 137.—Mr. F. W. Eicke, Examiner of Public Works Accounts, employed as Senior Deputy in the office of the Examiner of Public Works Accounts, Rangoon, is transferred at the end of his privilege leave, in the same capacity, to the office of the Examiner of Public Works Accounts, Madras.

No. 138.—The following is published for general information :—

No. 0042 R. T.

GOVT. OF INDIA, PUBLIC WORKS DEPT.—RAILWAY TRAFFIC.

Calcutta, the 19th March 1894.

General Rules for working railways open for traffic.

Read—

Sections 8 and 47 of the Indian Railways Acts of 1879 and 1890, respectively.

Public Works Department notification No. 299, dated the 13th September 1880, publishing the General Rules for all railways in India, and Government of India circular No. 17 Railway, dated the 21st August 1880, promulgating those General Rules.

Government of India resolution No. 467 R. T., dated the 15th August 1890, published in the *Gazette of India*, dated the 28th August 1890, under Public Works Department notification No. 361, dated the 28th August 1890.

Endorsement by the Consulting Engineer to the Government of India for Railways, Lucknow, No. 421, dated the 3rd March 1894, forwarding letter from the Agent of the Bengal and North Western and Tirhoot railways, No. 1120, dated the 26th February 1894.

OBSERVATIONS.—The Agent of the Bengal and North Western and Tirhoot railways has applied that the General Rules for working open lines of railway in India, which have been published under Public Works Department notification No. 299, dated the 18th September 1880,—*vide* the *Gazette of India* of the 18th September 1880—as modified by Government of India resolution No. 467 R.T., dated the 15th August 1890, which was published under Public Works Department notification No. 361, dated the 28th August 1890,—*vide* the *Gazette of India* of the 28th August 1890,—may be made applicable to that portion of the Bengal and North Western railway which is situate between the Gogra Ghât station of that railway and the Bahramghât station of the Oudh and Rohilkhand railway, from the date on which it may be opened for the public carriage of passengers, animals, or goods.

RESOLUTION.—With the exception of rules 385, 386 and 387 which refer to the working of a single line of railway on the system termed “Train Despatching” in rule 3 of the said rules, the Governor General in Council is pleased to sanction the application of the General Rules for Indian railways, with the modifications cited in the foregoing observations, to that portion of the Bengal and North Western railway which is situate between the Gogra Ghât station of that railway and the Bahramghât station of the Oudh and Rohilkhand railway.

ORDER.—Ordered that the General Rules, with the modifications cited in the foregoing observations, which have already been published in the *Gazette of India* of the 18th September 1880 and the 28th August 1890, be further notified to the railway servants and to the public by a copy thereof being kept open to inspection, free of any charge, in the office of the station master of every station on the said railway.

Ordered, also, that this resolution be communicated to the Consulting Engineer to the Government of India for Railways, Lucknow, for information and guidance, and that it be published under a notification in Part I of the *Gazette of India*.

No. 139.—The Governor General in Council is pleased, under section 16 (1) of the Indian Railways Act (IX) of 1890, to sanction the use of locomotive engines, and of rolling stock to be drawn or propelled thereby, on that portion of the Bengal and North Western Railway which is situated between the Gograhat station of that Railway and the Bahram Ghat station of the Oudh and Rohilkhand Railway.

No. 140.—With reference to Public Works Department Code, Volume I, chapter II, paragraph 65, Mr. Harold Mackenzie Cortlandt Trotter is appointed to the Superior Accounts Branch in the rank of Deputy Examiner, class II, temporary, on probation, and is posted to the office of the Examiner of Public Works Accounts, Bengal.

No. 141.—The undermentioned officers of the Subordinate Revenue Establishment of State Railways, lent to the Bombay, Baroda and Central India Railway Company, are appointed to the Provincial Service of the Engineer Branch of the Public Works Department as Assistant Engineers, 3rd grade, supernumerary, on the State Railway List:—

Mr. J. Harkness.

„ H. G. Arnott.

The 22nd March, 1894.

No. 142.—During the absence of the Governor General in Council from Calcutta, Mr. G. W. Forrest, the officer in charge of the Records of the Government of India, and *ex-officio* Assistant Secretary to the Government of India in the Home Department, will have charge of that portion of the Public Works Department of the Government of India which is left in Calcutta.

No. 143.—The following reversions are ordered in the Accounts Branch:—

Names.	From	To	With effect from
Quinlan, F. P.	Examiner, 1st class, <i>temporary</i> .	Examiner, 2nd class.	8th March, 1894.
Stuart, H.	Examiner, 2nd class, <i>temporary</i> .	Examiner, 3rd class.	Ditto.
Sherlock-Hubbard, I. S.	Examiner, 3rd class, <i>temporary</i> .	Examiner, 4th class, 1st grade.	Ditto.
Wolfe, G. C.	Examiner, 4th class, 3rd grade, <i>temporary</i> .	Deputy Examiner, 1st grade.	Ditto.

No. 144.—Mr. A. J. Oldham, Executive Engineer, 1st grade, State Railways, is granted furlough for one year six months and twenty-six days, under Article 340 (b) of the Civil Service Regulations.

No. 145.—The following are published for general information :—

No. 0043 R. T.

GOVT. OF INDIA, PUBLIC WORKS DEPT.—RAILWAY TRAFFIC.

Calcutta, the 20th March 1894.

General Rules for railways under construction.

Read—

Sections 3 (4), 16 (2), 47 and 148 (1) of the Indian Railways Act (IX) of 1890.

Public Works Department notification No. 480½, dated the 30th October 1890, publishing in the *Gazette of India*, dated the 8th November 1890, Government of India resolution No. 736 R. T., dated the 17th October 1890, and the general rules for working railways under construction and not open for traffic which were framed by the Railway Conference of 1888 and recorded in Appendix M of its proceedings, with rules 7, 16 and 25 as modified in the memorandum accompanying Government of India letter No. 233 R. T., dated the 12th June 1890.

Endorsement by the Consulting Engineer to the Government of India for railways, Lucknow, No. 450, dated the 7th March 1894, forwarding letter from the Agent of the Rohilkund and Kumaon Railway Company, No. ⁸⁵⁸⁰_{G.I.}, dated the 5th March 1894.

OBSERVATIONS.—The Agent of the Rohilkund-Kumaon Railway Company has applied for leave to adopt on the Sonaripur extension of the Dudwa branch, and on the Bareilly grain siding, of the Rohilkund-Kumaon Railway the general rules for working railways under construction and not used for the public carriage of passengers, animals or goods which rules were published in the *Gazette of India* of the 8th November 1890, under Public Works Department notification No. 480½, dated the 30th October 1890.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the 'General Rules for working railways under construction and not used for the public carriage of passengers, animals or goods', which were published under the notification referred to in the foregoing observations, to such portion or portions of the Sonaripur extension of the Dudwa branch, and of the Bareilly grain siding, of the Rohilkund and Kumaon railway as may on this date be under construction and not open for the public carriage of passengers, animals or goods.

ORDER.—Ordered, that the general rules, which have already been published in the *Gazette of India* of the 8th November 1890, be further notified to the railway servants and to the public by a copy thereof being kept open to inspection, free of any charge, in the office of the engineer in charge of the construction of the railway.

Ordered, also, that this resolution be communicated to the Consulting Engineer to the Government of India for railways, Lucknow, for information and guidance, and that it be published under a notification in Part I of the *Gazette of India*.

No. 0044 R. T.

GOVT. OF INDIA, PUBLIC WORKS DEPT.—RAILWAY TRAFFIC.

Calcutta, the 20th March 1894.

General Rules for working railways open for traffic.

Read—

Sections 8 and 47 of the Indian Railways Acts of 1879 and 1890, respectively.

Public Works Department notification No. 299, dated the 13th September 1880, publishing the General Rules for all railways in India, and Government of India

circular No. 17 Railway, dated the 21st August 1880, promulgating those General Rules.

Government of India resolution No. 467 R.T., dated the 15th August 1890, published in the *Gazette of India*, dated the 28th August 1890, under Public Works Department notification No. 361, dated the 28th August 1890.

Endorsement by the Consulting Engineer to the Government of India for railways, Lucknow, No. 451, dated the 7th March 1894, forwarding letter from the Agent of the Rohilkund and Kumaon Railway Company, No. ⁹⁵⁹⁸ 9.7, dated the 5th March 1894.

OBSERVATIONS.—The Agent of the Rohilkund and Kumaon Railway Company has applied that the General Rules for working open lines of railway in India, which have been published under Public Works Department notification No. 299, dated the 13th September 1880,—*vide* the *Gazette of India* of the 18th September 1880—as modified by Government of India resolution No. 467 R. T., dated the 15th August 1890, which was published under Public Works Department notification No. 361, dated the 28th August 1890—*vide* the *Gazette of India* of the 28th August 1890—may be made applicable to the Sonaripur extension of the Dudwa branch, and to the Bareilly grain siding, of the Rohilkund and Kumaon railway, from the date they may be opened for the public carriage of passengers, animals, or goods.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules for Indian railways, with the modifications cited in the foregoing observations, to the Sonaripur extension of the Dudwa branch, and to the Bareilly grain siding, of the Rohilkund and Kumaon railway.

ORDER.—Ordered, that the General Rules, with the modifications cited in the foregoing observations, which have already been published in the *Gazette of India* of the 18th September 1880 and the 28th August 1890, be further notified to the railway servants and to the public by a copy thereof being kept open to inspection, free of any charge, in the office of the station master of every station on the said railway.

Ordered, also, that this resolution be communicated to the Consulting Engineer to the Government of India for railways, Lucknow, for information and guidance, and that it be published under a notification in Part I of the *Gazette of India*.

No. 146.—The Governor General in Council is pleased, under section 16 (1) of the Indian Railways Act (IX) of 1890, to sanction the use of locomotive engines, and of rolling stock to be drawn or propelled thereby, on the Sonaripur extension of the Dudwa branch, and on the Bareilly grain siding, of the Rohilkund-Kumaon Railway.

TELEGRAPHS.

The 19th March, 1894.

No. 133.—The Governor General in Council is pleased to order the following temporary pro-

motions in the Superior Establishment of the Indian Telegraph Department, with effect from the dates specified :—

Name.	From	To	Date.
O'Kelly, H. M.	Superintendent, Class V, 1st grade.	Chief Superintendent, Class IV.	7th February, 1894.
Lees, R. O.	Assistant Superintendent, Class VI, 1st grade.	Superintendent, Class V, 2nd grade.	17th February, 1894.

F. L. O'CALLAGHAN,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 24, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 4th November, 1893.

From the 18th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 11th November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1897.

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Postage	5 0 0
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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page, 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,

Publisher, Gazette of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

PATENTS.

Calcutta, the 22nd March 1894.

NOTIFICATIONS.

No. 716 P.—Applications in respect of the undermentioned inventions have been filed, during the week ending 17th March 1894, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888 :—

No. 78 of 1894.—Damoderdas Jamnadas Tolat, at present Proprietor of the Patent Hand Loom Warp Manufacturing Company at Surat, for a self-acting chain warping machine.

No. 79 of 1894.—Andrew Lyle, Chief Inspector of Maintenance, His Highness the Nizam's Guaranteed State Railway Company, Limited, residing at Secunderabad, Deccan, East India, for the protection of Railway Weigh Bridge Machines by use of Automatic Scotch Blocks working direct in connection with weighing machine lever, to be called "Lyle's Automatic Scotch Blocks."

No. 80 of 1894.—Thomas Wilton Lee, Gentleman, of Trafalgar Buildings, Northumberland Avenue, in the county of London, England, for improvements in the manufacture of blocks or briquettes of fuel.

No. 81 of 1894.—Thomas Wilton Lee, Gentleman, of Trafalgar Buildings, Northumberland Avenue, in the county of London, England, for improvements in the manufacture of blocks or briquettes of fuel.

No. 82 of 1894.—Major Robert Annesley, Cantonment Magistrate of Benares, North-Western Provinces, India, for a moveable latrine and pan receptacle for fæcal matter.

No. 83 of 1894.—Frederic Justin Nelson, Lieutenant, 4th Lancers, Hyderabad Contingent, and Aide-de-Camp to His Honour the Lieutenant-Governor of the North-West Provinces and Chief Commissioner of Oudh, for a moveable attachment rest for Lee-Metford and Martini-Heary rifles for long-range firing.

No. 84 of 1894.—Ram Chandra Agarwala, of Kooshtea, on the Eastern Bengal Railway, British India, for an improved portable sugarcane crushing mill and for improvements in connection therewith.

No. 85 of 1894.—Rajkristo Coomar, Rai Sahib, L. C. E., Civil Engineer, of 86-3, Jain Bazar Street, Calcutta, for an apparatus for pumping water by the force of the current in ebb or flow tides.

No. 86 of 1894.—William Louis Winans, of 15, Kensington Palace Gardens, in the County of London, England, Gentleman, for Improvements in spindle-shaped ocean steamers.

No. 87 of 1894.—Trevor Keene, of 42, Whetstone Lane, Birkenhead, in the county of Chester, England, Engineer, for improvements in packing for piston rods and the like.

No. 88 of 1894.—Alfred Dieudonné Estienne, Chief Engineer of the Messageries Maritimes, for improvements in machines for decorating ramie, and other plants.

No. 89 of 1894.—John Rose Harley, residing at No. 11, Radha Bazar Lane, in Calcutta, British India, Merchant, for an

Improved Punkah Motor, to be called "Harley's Improved Motor."

No. 90 of 1894.—Robert Allen Cordner, Superintending Engineer, Public Works Department, for reducing the temperature in railway carriages.

No. 91 of 1894.—Arthur Maltby, of 8, Hanover Place, Upper Baker Street, London, in the county of Middlesex, England, Tailor, for improvements in, and relating to, pneumatic tyres.

No. 717 P.—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, in the Imperial Secretariat Buildings, Government Place, West, Calcutta, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 23 of 1893.—P. Donaldson, Superintendent, Presidency Jail, Calcutta, residing at the Presidency Jail quarters, for a hygienic urinal and water flush. (Filed 13th January 1894.)

No. 202 of 1893.—Robert Fellowes Chisholm, of Neuenheim Heidelberg, in Germany, Fellow of the Royal Institute of British Architects, and late Consulting Architect to the Government of Madras, for an improved and novel form of construction of floors and roofs of the kind ordinarily termed "fire-proof floors and roofs" which he entitles 'Built-Beam Flooring.' (Filed 6th March 1894.)

No. 227 of 1893.—Alfred Francis Seccombe, Mining Engineer, of Albaston, Gunnislake, for improvements in apparatus for testing presence of, and recovering, float gold and other metals. (Filed 5th March 1894.)

No. 242 of 1893.—Arthur Octavius Wright of 39, St. John's Road, Moseley Road, Birmingham, England, Manufacturer, for improvements in the manufacture of metal laths for use in the formation of ceilings, roofs, partitions, and other such purposes. (Filed 7th March 1894.)

No. 243 of 1893.—Arthur Octavius Wright, of 39, St. John's Road, Moseley Road, Birmingham, England, Manufacturer, for improvements in laths and sheets for forming ceilings, floors, partitions, and other such like purposes, and in the machinery for manufacturing the same. (Filed 7th March 1894.)

No. 245 of 1893.—Mary Emily Poupard, Gentlewoman, of West Norwood, in the county of Surrey, England, for improvements in shoes for horses or other hoofed animals. (Filed 12th March 1894.)

No. 339 of 1893.—David Isaacs, Assistant in the firm of Messrs. W. Whelan, Coen, & Co., of Hubli, Southern Mahratta Country, British India, for a new or improved cocoanut scraper. (Filed 8th March 1894.)

No. 344 of 1893.—Hugh Robert Newburgh-Stewart, of the Junior Carlton Club, Pall Mall, in the county of London, England, Captain in the Royal Navy, for improvements in adjustable saddles. (Filed 5th March 1894.)

No. 1 of 1894.—George Ernest Hudson, of Westborough, Brewer and Wine Merchant, and

George Sanderson, of 25, Victoria Road, Mechanical Engineer, both of Scarborough, in the County of York, England, for improved apparatus for supplying purified and heated water to the boilers of non-condensing steam engines. (Filed 12th March 1894.)

No. 59 of 1894.—Isaiah William Richards, Master Mariner, and Commander of the ship "John Davie," care of Messrs. Harton & Co., Calcutta, for improvements in a life-saving apparatus. (Filed 10th March 1894.)

No. 718 P.—The fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 39 of 1889.—James Gresham, of the firm of Gresham and Craven, Engineers and Machinists, of Craven Iron Works, Salford, in the county of Lancaster, England, for improvements in apparatus for applying sand or other substances to prevent the slipping of the driving wheels of locomotives. (From 20th March 1894 to 19th March 1895.)

No. 284 of 1889.—Lewis Hopcraft, of 26, West Bank, Stamford Hill, in the county of Middlesex, England, Engineer, for improvements in, and re-

lating to, furnace fire-grates. (From 22nd March 1894 to 21st March 1895.)

No. 314 of 1889.—Hugo Wollheim, Chemist, of London, England, for a new re-agent for disinfecting, preservative, or remedial purposes. (From 27th March 1894 to 26th March 1895.)

No. 19 of 1890.—Clemens Baron Von Bechtolsheim, of Stockholm, in the Kingdom of Sweden, Gentleman, for improvements in centrifugal creamers. (From 24th March 1894 to 23rd March 1895.)

No. 719 P.—Whereas the inventors of the under-mentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) [or within the further time allowed under section 8, sub-section (4) of the said Act] the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorising others so to do has ceased :—

No. 164 of 1889.—Dr. Orazio Lugo's invention for improvements in electric motors and dynamo machines. (Specification filed 16th December 1889.)

No. 208 of 1889.—Messrs. J. H. Von Westphalen and F. Gross, invention for improvements in the construction of saddle frames. (Specification filed 17th December 1889.)

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof —

The sum of R50 for each of the said inventions.

No. 38 of 1888.—Mr. J. S. Burroughes' invention for improvements in the construction of billiard tables. (Specification filed 22nd September 1888.)

No. 68 of 1888.—Invention of the Farbenfabriken vormals Friedrich Bayer and Company for improvements in the manufacture of azo dyes. (Specification filed 29th October 1888)

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fifth year from the date of the filing thereof—

The sum of R50 for each of the said inventions.

NOTICES.

Applications and all communications relating to the Inventions and Designs Act, 1888, should be placed under cover addressed "Secretary to the Government of India, Revenue and Agricultural Department (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, is open for the transaction of business on all days (except Sundays and Gazetted Holidays) from 11 A.M. to 4 P.M.

Applications for the registration of Trade Marks as " Designs " under Part II of the " Inventions and Designs Act (V of 1888) " are frequently received in the Office of the Secretary appointed under the said Act. It is hereby notified for general information that the Government of India are advised that Trade Marks are not " Designs " within the meaning of the said Act, and, therefore, are not capable of such registration.

G. W. FORREST,

*Secy. under the Inventions and
Designs Act, 1888.*

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 19th March, 1894.

[illegible]

BANK OF BENGAL,
Calcutta, the 22nd March, 1894.

F. T. LEWIS,
Chief Accountant.

By order of the Directors,
W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 9 per cent.
Percentage 33.5.

BANK OF BENGAL.**NOTICE.***Calcutta, the 22nd March, 1894.*

Mr. E. J. Birch has resumed his appointment as Cashier.

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary and Treasurer.

SURVEY OF INDIA DEPARTMENT.**NOTIFICATION.***Calcutta, the 17th March, 1894.*

No. 9.—Mr. D. Deas, Chromo-Litho Printer in the Photo-Litho Office, is granted furlough for one year, under Article 371 of the Civil Service Regulations, with effect from the 17th April, 1894, or the subsequent date on which he may avail himself of the same.

H. R. THUILLIER, Colonel, R.E.,
Surveyor-General of India.

SURVEY OF INDIA DEPARTMENT—REVENUE BRANCH.**NOTIFICATION.***Calcutta, the 19th March, 1894.*

ERRATUM.—In Survey of India Department Revenue Branch, Notification No. 1, dated 15th March, 1894, published in Part II, page 239 of the *Gazette of India*, dated 17th March, 1894, for "Mr. H. R. Dickenson," please read "Mr. R. R. Dickenson."

W. H. WILKINS, Colonel,
*for Deputy Surveyor-General,
 In charge, Revenue Branch, Survey of India.*

RAJPUTANA AND CENTRAL INDIA ADMINISTRATIONS, PUBLIC WORKS DEPARTMENT.**NOTIFICATION.***Mount Abu, the 17th March, 1894.*

No. 489-S.—In accordance with the provisions of Section 25 of the Ajmere Municipalities Regulation, V of 1886, the Chief Commissioner of Ajmere-Merwara is pleased to notify that the following gentlemen have been re-appointed as members of the Kekri Municipal Committee, with effect from the 1st April, 1894:—

1. Rao Kalyan Singh, of Junia.
2. Shekh Abdulla, Hospital Assistant.
3. Khivraj, Agent of Seth Champa Lal.

By Order,
H. F. WHITE, M.I.C.E.,
*Secretary to the Chief Commissioner,
 Ajmere-Merwara, in the P. W. D.*

THE RESIDENT IN MYSORE.**NOTIFICATIONS.***Bangalore, the 13th March, 1894.*

No. 940—34-84.—Surgeon-Lieutenant-Colonel A. F. Dobson, M.B., delivered over, and Surgeon-Major H. Armstrong took, charge of the office of the Residency Surgeon at Bangalore, on the forenoon of the 5th March, 1894.

The 16th March, 1894.

No. 985—11-94.—Mr. E. Hewetson made over, and Mr. H. F. Wilkieson took, charge of the office of the District Superintendent of Police in the Civil and Military Station of Bangalore, on the forenoon of the 7th March, 1894.

Colonel H. M. S. Magrath made over, and Mr. E. Hewetson assumed, charge of the offices of the District Magistrate and President, Municipal Commission, Civil and Military Station of Bangalore, on the afternoon of the 7th instant.

By order,
C. W. RAVENSHAW, Major,
First Assistant Resident.

NORTHERN INDIA SALT REVENUE DEPARTMENT.**NOTIFICATIONS.***Agra, the 15th March, 1894.*

No. 24.—Mr. W. Siddons, Assistant Commissioner and Personal Assistant to Commissioner, Northern India Salt Revenue, is granted six months' furlough, under Article 371, Section ii, Chapter XIV, of the Civil Service Regulations, with effect from the 7th March, 1894, or such subsequent date as he may avail himself of it.

No. 25.—Babu Tara Chand Mukerji, Superintendent, Sambhar Division, is appointed to officiate as Assistant Commissioner and Personal Assistant to Commissioner, Northern India Salt Revenue, during the absence on furlough of Mr. W. Siddons, or until further orders.

A. B. PATTERSON,
Commr. of the N. I. Salt Revenue Dept.

NORTH WESTERN RAILWAY.**NOTIFICATION.***Lahore, the 15th March, 1894.*

No. 2.—Mr. W. Nathan, Executive Engineer, 3rd grade, temporary rank, is granted, under Article 340 of the Civil Service Regulations, furlough without medical certificate for eight months, with effect from such date as he may be permitted to avail himself of it.

G. BOUGHEY, Lieut.-Col., R.E.,
Manager, N. W. Railway.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 20th March, 1894.

No. 13.—With reference to Public Works Department Notification No. 128, dated 14th March, 1894, 2nd Lieutenant A. T. Chamier, R.E., Assistant Engineer, 3rd grade, is posted to the North Western Railway.

The 22nd March, 1894.

No. 14.—Mr. T. A. Hindmarsh, Assistant Locomotive Superintendent in class III, grade I, of the Superior Revenue Establishment of State Railways, has been granted, by Her Majesty's Secretary of State for India, leave on medical certificate for three months in extension of that sanctioned in Notification No. 6 of the 26th April, 1893, by the Manager, Eastern Bengal State Railway.

W. S. S. BISSET, *Lieut.-Col., R.E.,*

Offg. Director General.

EASTERN BENGAL STATE RAILWAY.

NOTIFICATION.

Sealdah, the 22nd March, 1894.

No. 2.—Mr. T. W. Bartlett, Executive Engineer, 1st grade, is granted six months' furlough under Article 340 (b) of the Civil Service Regulations, with effect from the 23rd April, 1894, or from such date as he may avail himself of it.

S. FINNEY,

Manager.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 19th Battalion, Prince of Wales' Own Hussars, dated at Bangalore, this 10th day of March, 1894.

Number, Rank, and Name, —No. 3812, Private Raymond S. Oppitz.	Place of Enlistment,— Canterbury.
Age,—20 years 3 months.	Parish and County in which Born,—Clapham Junction, Surrey.
Height,—5 feet 7½ inches.	Date of Desertion or Absence,—8th March, 1894.
Colour of— Complexion, fresh; Hair, light brown; Eyes, grey.	Place of Desertion or Absence,—Bangalore.
Trade—Assistant Reporter.	Marks,—Nil.
Date of Enlistment,—2nd February, 1892.	Under 3 years' service.

J. C. HANFORD, *Colonel,*

Comdg. 19th Battn., P. W. O. Hussars.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Prince of Wales' Own West Yorkshire Regiment of Foot, dated at Rangoon, this 13th day of March, 1894.

Number, Rank, and Name, —No. W. Y. 2452, Boy Thomas Wilkinson.	Place of Enlistment,— London.
Age,—18 years.	Parish and County in which Born,—Not known.
Height,—5 feet 4 inches.	Date of Desertion or Absence,—28th February, 1894.
Colour of— Complexion, fair; Hair, brown; Eyes, hazel.	Place of Desertion or Absence,—Rangoon.
Trade,—Musician.	Marks,—Cross tattooed, left forearm; bracelet, right forearm.
Date of Enlistment,—30th May, 1889.	

A. W. NOYES, *Lieut.-Colonel,*

Comdg. 2nd Battn., Prince of Wales' Own

Yorkshire Regt.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, *Major, S.E.,*

Principal, Thomason College.

ELEPHANTS FOR SALE.

NOTICE.

For sale, four elephants, all valuable fine tusk-ers, as per following description:—

Name.	Age (probable).	Size.	Disposition or temper.
	Years.		
1. Bada Motiguz .	50	9' 3"	Good.
2. Pown Guz .	53	9' 3"	Good.
3. Jung Bahadur .	53	9' 0"	Good.
4. Captain Gunning .	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.

Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,

Conservator of Forests, Northern Circle.

CONSERVATOR'S OFFICE, NORTHERN CIRCLE,

MADRAS PRESIDENCY,

Vizagapatam, 18th July, 1893.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 19th March, 1894.

No. 620-I.—Mr. R. G. Haygarth, Superintendent of Post Offices, 2nd grade, is granted privilege leave for one month from the 2nd March, 1894.

Mr. A. B. Thompson is appointed to act as Superintendent of Post Offices, 4th grade, during the absence of Mr. Haygarth, or until further orders..

H. M. KISCH,

Offg. Div.-Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 20th March, 1894.

Attwood, H. F. W.	Harrington, Mrs.	Norman, Harry, & Co.
Baines, Miss M. E.	(Milliner and Dressmaker).	Powell, W. & Co.
Bamber, J.	Haxell, C. & Co.	(Opticians).
Canning Jute Work Manager.	Herman, Henry.	Phillips, T. B.
Corfield, F. & Co.	Indian Pioneers Coy., Ltd.	Rawakami-s, T.
Chengham & Co.	Morgan, M. & Co.	Rodrigues, J. M.
Cunmy, H. A.	(General Merchants).	Sangaran Valley Coal Coy., Agents.
(Chemists and Druggists).	Meugers Lausen, A.	Stein, R. L.
Ditmoor & Co.	Miller, C. Mrs.	Universal Stamp Exchange Coy.
Fraser, Ignatz, Tustler.	New Mutual Line of Steamers.	Watling, Mrs. S.

Letters marked "Care of Post Office."

Allmuch, T. B.	Goldstein, Miss M.	Nebel, W. H.
Affleck, Miss.	Graff, Juliet, Madam.	Newington, D.
Barklie, R. Clegg.	Grey, Mrs. L.	Oertel, F. O.
Beal, W. R.	Griffin, Maurice.	Parkinson, H.
Bland, B.	Grossmann, Louis.	Phillips, Capt. B.
Bellota, Guilio, Signor.	Hainworth, F. S.	Plunkett, W. S.
Binback, J.	Hamilton, Miss A.	Rebello, Mrs. J.
Binder, Monsieur.	Hand, F.	Raubal, Guido.
Brian, Mrs. J. F.	Harter, Franz. H.	Rentoch, Wm.
Brian, Miss Marie.	Harris, H.	Robert, W. J.
Burt, Cecil.	Harris, J. G.	Roper, E. W.
Buyers, J. W.	Hancock, Wm.	Roper, Miss.
Campbell, Mrs. F. T.	Hodges, G. H.	Roper, Miss C.
Carey, L. S. D.	Heffernan, W.	Ross, W. L.
Cargill, St. Cal. S.	Henery, J.	Rothange, Mrs. F.
Carne, Percy T. R.	Honiggor, Fritz.	Rothayge, Franz.
Cartwright, W.	Hoyles, H. W.	Rubie, E.
Chamberlain, Miss L.	Hulton, Eustace.	Schade, F.
Chase, Capt. W. St. L.	Johnson, Capt. T. S.	Simmonds, Mrs. J. W.
Chazal, Edgar de.	Keane, Mrs.	Singer, Rudolf.
Clifford, W. T.	Keay, Seymour.	Slaven, C. E.
Cohen, J. E.	Kerry, H.	Spanion, A.
Coles, J. R.	Keys, R.	Spangon, Comte de.
Cousins, Mrs. S.	Lang, A. H., Rev.	Stoddard, W. A.
Crake, L. H.	Langdon, Mrs. N. E.	Stuart, Elyston.
Crake, D. H.	Lauri, Frank.	Taylor, A. B.
Craven, J. A.	Liddell, F. A.	Templeton, Wm.
Crouch, Madame.	Lindgren, Oscar.	Thomson, John.
Cuthbertson, W.	Lock, J. G. C.	Thomson, Mrs.
DeBaux, W.	Logan, Miss B. Y.	Thornton, Mrs.
DeCroix, Henry.	Lutmann, F.	Tour, Mrs. Chan.
Deighton, A.	Mackenzie, Mrs. M.	Trevison, R.
Dion, Mrs. N.	M.	Tyacke, Col. R.
D'Arc, Geo.	Mackenzie, M. M.	Ufford, Charles.
D'Arc, Miss E.	Macnill, Col. J. G.	Verbeck, Professor C.
Dudley, Mrs.	R. D.	Watson, A. C.
Edds, Miss Mary.	Malcolm, A.	Webster, Capt. Fred.
English, M. A.	Mann, J. C.	Werner, Anton.
Entwistle, Ernest.	Mathews, Mrs. J. W.	Witham, Geo.
Ferguson, T. A.	McCarthy, Florence.	Whitfield, E. J.
Fischer, Carl.	McDonald, D. M. K.	Wilson, Frank.
Fleming, Sandford.	Madden, C. W.	Wyoward, Mrs. W.
Fonseca, J. C.	Merton, C. W.	Yeoward, Mrs. W. R.
Frank, Madame Rose.	Meyer, Hans.	Zenon, Pietro.
Frucorman, Rosa, Madame.	Mellor, J.	Zuckermann, Rose.
Glasson, Jas. St. Clair.	Miller, Rev. C. Stewart.	
	Minto, J.	
	Mitchell, W. J.	
	Moore, Miss Alice.	
	Murray, Miss.	

Registered Letters.

Cameron, J. G.	Raubal, Guido.	Sewell, G.
Jones, G. E. Warde.	Ross, Dr. A.	Vera, L.

Unclaimed Letters held in the Bombay General Post Office.

Affleck, Miss E.	Hill, T. C.	Pottinger, Mrs.
Aron, Klara.	Hamilton, F. W.	Pelton, F.
Allan, Miss.	Hall, Surgn.-Capt. G. E.	Rumbly, Mair.
Allan, Claud, A.		Rosenberg, M.
Biddulph, Leonel.	Hamilton, Francis, Mrs.	Rajhoobansi, T. B. S.
Bell, Capt. R. A.		da Rocha, P. A.
Berkwick, Fanny.	Hashagen, G., Mrs.	Roper, Miss.
Beges, E.	Hichens, P.	Swan, Robert L.
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Durall, Canth.	Mackay, W. A.	Watson, Lady Sarat.
Dundas, Dr. J. C.	Mertens, C.	Wilson, Gordon.
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Frona, C. F.	Prince, Peerse D.	
Gibbes, F. Jokey.	Arenberg.	
Hume, A. D.	Peterson, P.	

Unclaimed Letters held in the Barrackpore Post Office on the 19th February, 1894.

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The 24th March, 1894.

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JOHN OWENS,

Presidency Postmaster, Calcutta.

CEMETERY NOTICE.

The tomb in the old (Harbour) Cemetery at Akyab of Lieutenant Robert Martin, of the Bengal Engineers (who died at Akyab on the 1st July, 1842, while in executive charge of the Arakan Division), having fallen into a ruinous condition, the friends or relatives of the deceased are requested to take steps to have the same repaired in communication with the undersigned, failing which the grave will be levelled during the next repairs, and the tablet placed in the cemetery wall under Public Works Department Code, Volume I, Appendix M, Part I, Rule XIX.

ERNEST PHILLIPS,

Assistant Engineer,

for Executive Engineer, Arakan Divn.

The 28th February, 1894.

REDUCTION IN PRICE OF CINCHONA FEBRIFUGE.

From 1st April, 1891, and until further orders, Cinchona Febrifuge can be purchased by all Government officers and by any one taking *ten pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates—four-ounce tin, *R2-8*; eight-ounce tin, *R5*; one pound tin, *R10*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only* at the under-noted rates—per four-ounce tin, *R3*; per eight-ounce tin, *R6*; per pound tin, *R12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

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GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

FINANCIAL STATEMENT for 1894-95.

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FINANCIAL STATEMENT for 1894-95.

PART I.

GENERAL REVIEW.

PRELIMINARY.

In accordance with the Statutory Rules for the discussion of the Financial Statement of the Governor General in Council, I have caused a printed copy of the Financial Statement of 1894-95 to be delivered to each Member; and I proceed to submit to the Council the explanations I desire to offer with reference to it. Following the example set last year by Sir David Barbour, the prescribed Financial Statement will form the Second Part of the published compilation, and will set forth and explain in detail the various figures of the receipts and outgoings of the Government, being intended both for the information of the public, and as a permanent official record of the financial arrangements and prospects of the current and the approaching year. My accompanying explanation, which will form the first part of the compilation, is intended to give Honourable Members a more general view of the accounts and estimates, leaving fuller information regarding the details to be sought for in the more elaborate compilation, which has been printed and distributed in accordance with the rules.

2. I have so recently had occasion to lay before Honourable Members a review of our recent and present general financial position that I am to a certain extent discharged from the obligation to look on this occasion beyond the figures of the three years, the finance of which I have to explain, *viz.*, the past year, the current year and the coming year. I do not think that any Finance Minister has yet had the evil fortune to present figures which for all three years shew a deficit of Revenue, but I shall not waste the time of the Council in again going over the ground covered by the statement I laid before them three weeks ago, and bemoaning the adverse fate which a continually dwindling Rupee imposes upon us. I pass at once to the consideration of the accounts and estimates which it is my duty to explain.

ACCOUNTS, 1892-93.

3. The accounts of 1892-93, as finally made up, shew a deficit of Rx. 833,412, as compared with the deficit in the Revised Estimate of Rx. 1,081,900. The improvement, which amounts to Rx. 248,488, is composed of a number of small differences scattered over both the Revenue and Expenditure heads, none of which are large enough to require particular mention. In short, the Revised Estimate presented to the Council twelve months ago represented as accurately as an estimate could be expected to do the outturn of the year. The accounts were made up at an exchange a little less than 1s. 3d. per rupee; the total amount of Council Bills drawn during the year being £16,532,215 at the average rate of 1s. 2'985d.

4. The usual appropriation report, containing the Comptroller and Auditor General's review and comparison of the estimates and accounts of the year, was published in last week's *Gazette of India*; and with it the year's accounts are consigned to past history.

REVISED ESTIMATES, 1893-94.

+ 299,600 5. As compared with the Revised Estimates for 1892-93, which we have seen
 — 650,300 were very accurately justified by the final figures, the Budget Estimate of 1893-94
 — 60,800 provided under *Revenue* heads for better Land Revenue Rx. 299,600, worse
 + 487,500 Opium Revenue Rx. 650,300, worse Salt Revenue Rx. 60,800, better Railway
 et — 76,000 Revenue Rx. 487,500, and a number of minor differences. In the aggregate
 — the difference was a difference for the worse of Rx. 15,500.

6. The Revised Estimates of 1893-94 shew that we have had a very favour-
 able Land Revenue year, even after taking into account the fact that Rx. 207,200
 of the increase comes in, in Madras and Bombay, by deduction from, or charge
 to, other heads. The return is about 25½ crores, whereas we have never
 yet come up to 25, and is Rx. 335,100 in excess of Budget. But, on the
 other hand, the loss of Opium Revenue is by Rx. 621,800 greater than anti-
 cipated, and whereas the lowest figure recorded for many years has been
 Rx. 7,879,182, we this year estimate to receive only Rx. 6,694,400. The loss
 + 335,100 under Salt Revenue has been much greater than anticipated, being Rx. 241,600
 — 621,800 as compared with Budget Estimates. On the other principal Revenue heads,
 — 241,600 taken together there has been a gain as compared with Budget of Rx. 252,000.
 + 252,000 Railways have done extremely well during the year, the Revenue being taken at
 + 654,800 Rx. 654,800 better than Budget, and more than a crore better than last year.
 t + 378,500

7. These differences and a number of minor ones give us a net improve-
 ment of Rx. 423,800 upon the Budget Estimates on the Revenue side,* of which
 Rx. 104,900 goes to Provincial account, leaving Rx. 318,500 for Imperial.

1,595,100 8. The Budget Estimates of the year were for a deficit of Rx. 1,595,100 upon
 — 318,900 the year's account. With the improvement of Revenue which I have noticed, our
 — 1,276,200 Expenditure if kept within estimate would have brought out at the end of
 the year a deficit of only Rx. 1,276,200. Our deficit, however, stands at
 Rx. 1,792,800, or Rx. 516,600 greater than this figure. And indeed, as a short
 opium crop has saved us Rx. 370,100 on our estimated opium payments, I have
 really to explain Rx. 886,700 of excess of Expenditure over Estimate in 1893-94.

9. The only heads of *Imperial Expenditure in India* which shew any note-
 worthy excess of Expenditure over Estimate are Interest on Debt (Rx. 159,500),
 Working Expenses of State Railways (Rx. 151,500), and the Army Expendi-
 ture (Rx. 318,300). The excess under the first represents for the most part
 the discount on the Loan raised in August, which amounted to Rx. 133,000.
 The excess Expenditure under the second arises in connection with the larger
 traffic already referred to. Of the Army Expenditure Rx. 263,500 is due to
 Exchange Compensation Allowances: there has also been expenditure in excess
 159,500 of the Budget Grants of Rx. 21,500 for certain special military and political
 151,500 operations, of Rx. 48,100 for special expenditure in connection with the Gilgit
 318,300 Agency, and Rx. 26,700 for special purchases of horses and mules: on the other
 — 629,300 hand, savings are anticipated from some of the Budget Grants.
 — 89,000

540,300 We have saved Rx. 89,000 by short Expenditure upon Special Defences.

10. The items I have mentioned account for excess Imperial Expenditure in
 India of Rx. 540,300. The smaller differences result in a net saving of Rx. 26,600
 and the real excess in the total figures, after allowing for Opium, is Rx. 513,700.
 So that we have saved more than enough, in minor differences over the rest of
 the account, to pay for the Exchange Compensation Allowances to non-military
 officers. These were not included in the Budget, but are estimated at
 Rx. 137,800 under the non-military heads.

* I neglect for present purposes the fact that about Rx. 30,000 of this is due to the operation in 1893-94 of the New Tariff Act.

11. The *sterling expenditure* account compared with Budget Estimate shews £104,100 excess payments under Interest; excess marine charges £27,300; short charges for special defence works £66,000, giving, with a few smaller differences, a net excess of £65,800.

	104,100
	27,300
	—66,000
Net	<u>65,400</u>

12. The *exchange* upon the expenditure was estimated, at 1s. 2½d., to cost Rx. 9,935,900; it is now estimated at Rx. 307,200 more.

13. Adding together these items, the deterioration which I have explained on the expenditure side amounts to the figure above stated, namely—

	Rx.
Imperial Expenditure in India	513,700
Sterling Expenditure	65,800
Exchange	397,200
TOTAL	<u>886,700</u>

and leaves the year's account in deficit by Rx. 1,792,800.

14. I ought to mention as a matter of some public interest in connexion with the estimates of 1893-94, that the Royal Commission on Opium is expected to cost in India about Rx. 20,000, and in England about £1,500; of these amounts, half will be charged to Indian Revenues. The smallness of the expenditure is for the most part due to the fact that the Commissioners (except the one who was placed on the Commission as an officer of the Government of India) neither required nor received any remuneration for their services, being determined that their laborious task should cost as little as possible to the people of India.

BUDGET ESTIMATES, 1894-95.

15. In explaining the Budget Estimates for 1894-95 I ask the Council first to go back to my statement that the Revenue in the Revised Estimates of 1893-94 falls short of the Budgetted Expenditure of that year by Rx. 1,276,200. Our revenue of the coming year is largely estimated upon the basis of the Revised Estimates of the current year, and I propose first to shew, as compared with those Revised Estimates, what additional Revenue under the same heads we may expect to come into our account during the year 1894-95.

16. First, under the principal *Revenue* heads, the Estimates of Land Revenue show an increase of Rx. 211,300 upon the high figures of 1893-94; and Salt will, we hope, recover from its backward position of the current year, and bring us in an addition of Rx. 283,000. Under both these heads in fact we have some reason to think that certain short collections of February and March 1894 will come into the accounts of April or May, that is of 1894-95. On the other hand, we do not think it safe to take Opium at even the figure of 1893-94; our realisations are necessarily affected by the adverse exchange arising out of the low price of silver, and we estimate a falling-off of Rx. 300,800. The remaining principal heads show some increases and some decreases, but on the net account a decrease of Rx. 1,600, giving for this section of the accounts a net increase of Rx. 191,900. To this we have to add the estimated increase in Railways of Rx. 201,900 and in Irrigation of Rx. 144,200; but, on the other hand, we lose Rx. 160,400 under Mint Receipts (by reason of discontinuance of coinage). The net amount of all these is an increase of Rx. 377,600, which, by a number of minor differences under other heads, becomes Rx. 395,400. Of this total amount of increase of our revenues, Rx. 240,300 belongs to the Provincial account, and Rx. 155,100 to Imperial. In respect of Revenue, therefore, we expect on the Imperial account to be better off in the approaching year by only Rx. 155,100, as compared with the Revised Estimates of 1893-94; and the result therefore is that if we had on

+211,300
+283,000
—300,800
—1,600

Net . +191,900

+191,900
+201,900
+144,200
—160,400
<u>+377,600</u>

our expenditure side merely to meet the same Imperial expenditure that was provided for in the Budget of last year, we would be, with the revenue we anticipate, in deficit by Rx. 1,276,200, less Rx. 155,100, or Rx. 1,121,100.

17. The deficit we will actually have to meet will be this amount *plus* any amount by which the expenditure for which we have to provide in the coming year exceeds that of the Budget Estimates of 1893-94. To find what this addition will be, take first the estimate of *Imperial expenditure in India*. The figures stand as follows:—

	Budget, 1893-94.	Budget, 1894-95.	Increase or Decrease.
	Rx.	Rx.	Rx.
Direct charges on Revenue	4,614,200	4,662,300	48,100
Interest	55,400	—113,400	—168,800
Post-Office, etc.	2,081,400	2,073,200	—8,200
Civil Departments	3,134,500	3,240,100	105,600
Miscellaneous	688,400	700,000	11,600
Famine	1,119,300	1,121,200	1,900
Railway Revenue Account	11,597,400	12,061,100	463,700
Irrigation	1,349,300	1,373,200	23,900
Buildings and Roads	1,878,500	1,507,800	—370,700
Army	15,693,500	16,169,200	475,700
Special Defence	252,300	113,500	—138,800
TOTAL	42,464,200	42,908,200	+ 444,000

18. The increases and decreases in this statement, which are less than Rx. 50,000, require no remark; they may be described as ordinary variations. The decrease under Interest merely means the transfer of more interest to the Railway Revenue account, the net increase under these two heads, Rx. 294,900, representing the additional working expenses and surplus-profits payments arising in connection with the larger traffic. Under Civil Departments we have a net increase of Rx. 105,600, of which the principal items are Rx. 28,500 under Administration (mostly Exchange Compensation allowance), Rx. 139,800 under Political (additional subsidy to the Amir Rx. 60,000, probable expenditure of demarcation under the treaty Rx. 50,000, Exchange Compensation Rx. 23,400); other increases Rx. 41,600 mostly due to the Exchange Compensation; savings in Police Rx. 26,900 (chiefly in Upper Burma); and savings under Marine Rx. 77,400 (mostly counterbalanced by short receipts).

19. The decrease of Rx. 370,700 under Buildings and Roads is due to economies forced upon us by our present financial condition. We have saved Rx. 194,200 by reducing the grant for Military Works, and Rx. 176,500 by cutting out practically every new work upon the Civil side (under India, General, and in Upper Burma) to which we are not absolutely committed.

20. The Army expenditure shows, as compared with the estimates presented last year, an increase of Rx. 475,700. Of this amount, the variations in pay and allowances which depend upon Exchange, alone account for Rx. 390,100.

For apart from the question of Exchange Compensation, the pay of the British Soldier is fixed in sterling, and the Rupee payment depends upon the rate of exchange annually fixed for the adjustment of transactions with the English Treasury. That rate was for 1894-95 fixed, as usual, upon the basis of the rates actually current in December last (namely 15½d.); but owing to the peculiar circumstances of the year, the rate has been declared "subject to

463,700
—168,800
294,900
28,500
139,800
41,600
—26,900
—77,400
Net . 105,600

revision hereafter, should it be deemed necessary, in consequence of the actual rate varying greatly from the official rate for any considerable length of time."

The balance of the excess, or Rx. 85,600, is composed of several items, of which a fuller account is given in the second part of this statement.

21. The *English expenditure* for which we have to provide is, on the whole account, £13,500 less than that of last year. We have an increase on account of interest of £288,500, owing chiefly to the temporary borrowings of which I shall have presently to give an account; on the other hand, there are savings of £33,300 on the Marine charges (as last year's estimates contained some special construction charges); of £12,600 under Territorial Pensions (due to the death of Maharaja Dhulip Singh); of £69,700 under Army charges (a balance between a large saving in Military stores and an increase in non-effective charges); and of £152,100 under Special Defence Works, the expenditure on which is coming to an end.

£	
+	288,500
—	33,300
—	12,600
—	69,700
—	152,100
—	34,300
TOTAL	—302,000
NET	—13,500

The other differences are small, and involve a net decrease of £34,300.

22. The *Exchange* upon our expenditure was in last year's Budget taken at 14½d., and came to Rx. 9,935,900. This year we take 14d. as our rate, and the Exchange comes to Rx. 11,307,400, so that we have an excess expenditure to provide for of Rx. 1,371,500.

23. Now, bringing all these increases of expenditure together, we have, as compared with Budget Expenditure of 1893-94—

	Rx.
In India—Imperial account—increase	444,000
In England, decrease	—13,500
For Exchange, increase	1,371,500
NET INCREASE	1,802,000

24. I have shown that our estimated revenue of 1894-95 falls short of the Budget expenditure of 1893-94 by Rx. 1,121,100; it therefore falls short of our budgetted expenditure of 1894-95 (so far as we have gone) by Rx. 2,923,100.

The difference between this and the 3½ crores I gave in my Statement of March 1st, is mainly in the reductions we have effected, chiefly under Buildings and Roads, both Military and Civil, in order to meet the shortness of our means.

SPECIAL MEASURES TO MEET THE DEFICIT.

25. This amount then, Rx. 2,923,100, is the deficit which we have to take special measures to meet. The first of these special measures is the re-imposition of Import Duties for which the Council passed a Bill on March 10th. The annual revenue to be obtained by that measure I then stated at Rx. 1,400,000, but the measure was modified in Select Committee by the reduction of the first-proposed duties on iron and steel, and I now put down the revenue at Rx. 1,350,000. I make a deduction of a little over ten per cent. for short collections the first year, and the actual figures passed into the estimates on account of the duties are—

	Rx.
Revenue (after deduction of Refunds)	1,200,000
Establishment	60,000
Net Produce	1,140,000

26. The next measure is that we are obliged to suspend the famine grant for

the time. This is, as has been often explained, the grant of surplus revenue to the construction of Protective Railways and Irrigation Works. Part of the original Rx. 1,500,000 is already pledged, that is, it is used to meet the loss to Government on its contracts in respect of the Bengal-Nagpur and Indian Midland Railways. That loss, in the coming year, is estimated at Rx. 368,800, and there is also an estimate of Rx. 10,000 for actual famine charges; so that of the whole grant only Rx. 1,121,200 is capable of being resumed, or rather withheld. We have deemed it expedient to allow Rx. 45,000 on account of certain Irrigation works, to remain charged against this head, but the remaining Rx. 1,075,200 will remain unspent in 1894-95. The principal Railway work which is being charged to this head at present is the East Coast Railway. And, as this work is classed also as a Productive work, a considerable grant has been given to it, under the head of Expenditure not charged against Revenue, so that this particular work will not very greatly suffer by the suspension of the grant. But this only means that the effect of the reduction is passed on to other Railway projects.

27. One other measure we have been obliged to take, namely, to call on Provincial Governments for contributions to our aid, in other words to force upon them severe economies, and appropriate the results to the benefit of our own account. The Government of India were most unwilling to have recourse to a measure which practically means the stoppage for the time of all administrative improvement, a measure which they feel must take all the heart out of Provincial Governments, by making them surrender all the fruits of careful administration, to fill the yawning gulf of our sterling payments. But as the Government of India said in addressing its demand to them, "the imperious necessity for imposing new taxation obliges the Government of India first to exhaust all available methods of increasing their resources; and this necessity is the only justification they can put forward for so soon making a practical revision of 'contracts' made only two years ago, and calling in balances which the Local Governments might legitimately claim as pledged to them for the purpose of administrative improvement."

28. The Government of India wish to acknowledge the readiness with which this demand has been met. The demand was issued on March 1st; it had been complied with by March 12th. Though not very large in amount, except in one case (that of Lower Burma), the demand comes so closely after the adjustment of assigned revenue to assigned expenditure, that it means in every case the adoption of active measures to restrict expenditure; and it must be remembered also that it comes after the Local Governments have already had, in the Exchange Compensation allowances, to meet new expenditure over and above their assignments.

29. The total amounts obtained from the Local Governments come to Rx. 405,000, their balances being, in nearly every case, reduced by the demand to the minimum prescribed by the Secretary of State.

30. By these three measures the deficit in our account is reduced by Rx. 2,621,200, namely:—

	Rx.
New Import Duties, net produce	1,140,000
Suspension of Famine Grant	1,076,200
Contributions from Local Governments	405,000
	<hr/>
	2,621,200
	<hr/>

from Rx. 2,923,100 to Rx. 301,900, at which figure it stands in the final statements.

31. I have already in my statement made in this place on March 10th given a full account of the reasons which have led to the Government accepting this deficit for the year 1894-95. I shall not weary the Council by a repetition of a subject then very elaborately discussed.

CLOSING OF THE MINTS.

32. The central fact of the Financial History of the year was the closing of the Mints on 26th June last. When the last Budget Estimates were presented to this Council, the Government of India were waiting for the Report of the Committee assembled under Lord Herschell's Presidency, to whom had been committed the examination of the Currency proposals of the Government of India. The Committee reported under date May 31st. Their recommendation was as follows:—

"It remains for us to state the conclusions at which we have arrived. While conscious of the gravity of the suggestion, we cannot, in view of the serious evils with which the Government of India may at any time be confronted if matters are left as they are, advise Your Lordship to overrule the proposals for the closing of the Mints and the adoption of a gold standard which that Government, with their responsibility and deep interest in the success of the measures suggested, have submitted to you.

But we consider that the following modifications of these proposals are advisable. The closing of the Mints against the free coinage of silver should be accompanied by an announcement that, though closed to the public, they will be used by Government for the coinage of rupees in exchange for gold at a ratio to be then fixed, say 1s. 4d. per rupee; and that at the Government treasuries gold will be received in satisfaction of public dues at the same ratio."

33. The Government of India having considered the Report, telegraphed to the Secretary of State on June 15th, proposing to take immediate action on this decision; the Secretary of State's consent was given on June 20th, and the necessary legislation was carried through on June 26th.

34. It was, of course, expected that the value of silver would be immediately affected by this change. It stood at about 38d. till June 25th, and then in four days it fell to 30½d. In July it recovered in the first week to 34d., but settled afterwards at about 32½d. In August and September it stood at about 34d. but it fell during October, and its price from then till the middle of January stood at about 32d. After this, a renewed fall set in, and in the first week of March the price was quoted at 27d.; at that price the metallic value of the rupee is about ten pence farthing.

35. Meantime, Silver legislation was taking place in the United States of America. Congress met on August 7th, and a Bill for the repeal of the silver purchase clause of the Law of 1890 was speedily introduced and was passed on August 28th by an unexpected majority. The Bill remained under discussion in the Senate from August 28th till October 30th, when it was passed after a strong opposition. It received the President's signature on November 1st. But it will be seen from my statement of the history of the price of silver that the legislation of the United States was practically a foregone conclusion. Its effect had been discounted, and the final passing of the law produced but little change in the price. The doubtful element in the case was the Indian legislation, and when that legislation became an accomplished fact, the price of silver immediately assumed a lower level.

36. During the months succeeding the closing of the Mints the price was favourably affected by a strong demand from India. The amounts imported into India during these months were Rx. 2,019,100, Rx. 781,400, Rx. 858,400, Rx. 1,127,400, Rx. 450,400, Rx. 926,600, Rx. 1,658,400, and in February Rx. 1,167,800. Total Rx. 8,989,500.

37. We have naturally been very much interested in the question what became in this country of these large imports of silver, but our enquiries have satisfied us that there has really been a very large demand for it for private use and possibly also for hoarding. The divorce between the value of coined and of uncoined silver brought about a state of things utterly unknown in Indian history—in the experience at least of any of the present generation—*vis.*, that uncoined silver could be sold at a profit for considerably less than its weight in coined silver. Silver dealers rushed in to make a profit out of the inability of the ordinary Indian to understand that it was not necessarily a profitable transaction to buy a tola of rupee-silver for fifteen annās. The question was violently agitated of imposing a silver import duty, so as to prevent a demand for silver that threatened to annihilate, by its own force, that balance of trade which had hitherto required settlement by Council Bills. But it was recognized that this demand for silver would have to be exhausted before our new Currency policy could have a fair chance, and it was determined to leave it to the operation of natural causes. The announcement was made upon January 18th that no duty would be placed on imported silver in aid of the Currency policy.

38. A certain amount of this silver, but not, so far as we can find, a very large amount, passed into Native States for use in coinage. It was easy to foresee that, by the closing of our Mints, our rupees would be appreciated with reference to the silver coinage of Native States, especially if measures were not adopted in these States to restrict their coinage in a corresponding measure. We advised the various Durbars to watch the current rate of exchange between their rupees and the Government rupee, and most of them stopped coinage very shortly after we had done it. The Native States are not, however, so favourably situated as we are, with reference to the maintenance of an appreciated coinage; for their rupees can, in most cases, be manufactured without elaborate machinery, and so far as we know (though we have not yet full information on the point), the local systems of currency are in very few cases strictly limited, like our own, to coin issued by the State in which it is current. We are, however, continuing to watch the effect of our policy upon the coin of Native States, and to advise them, from time to time, as to the economic effect of measures taken by ourselves or intended by them.

39. This excessive import of silver was not the only obstacle which our Currency measures had to meet with. We had been obliged, for reasons for which we were not responsible, to initiate these measures at the most unfavourable time of the year, namely, the beginning of the slack season—that is, the season when our exports are smallest; and the refusal of the Secretary of State to issue his Bills under 15½d. brought other importers into competition besides the importers of silver, and the balance of trade on the whole actually turned against India for a time. I think it is now recognized that the policy of refusing to issue Bills was a mistaken policy, and that it would have been better to issue Bills moderately so as to meet the demands on the Home Treasury. But the circumstances we had created were altogether new, and both officials and merchants and bankers had all to learn, by actual experience, what new economic forces had been called into existence, and how they affected the question of the appreciation of the rupee. The Secretary of State announced, on January 20th, his abandonment of his attempt to maintain a forced value for his Bills, and since then the course of commerce has given us ground for expecting that we shall be able to maintain the rupee at a value considerably above its metallic value, though not as yet approaching the limit at which there is any chance of its functions as a Currency beginning to be replaced by gold.

40. The first considerable issue of Council Bills was on 31st January, when a rate of 14½d. was obtained. The rate fell, till on the 26th February it stood at 13½d., but it has since then recovered to about 14d.

41. The question of the future value of silver is so doubtful that I hesitate to express any opinion regarding it. We are told that it has now touched bottom, but we have been told that very often, in past times, and yet it has sunk lower. I do not agree with those who think that if we were to open our Mints, we would benefit by enhancing the value of silver. It should be remembered that we can enhance that value only by actually absorbing a considerable share of the world's produce of the metal. But the absorption and coinage of a large amount of silver is an effect that can only follow, and be concomitant with, a fall in the value of the rupee. It is, in fact, economically, the effort of the Currency of the country to adapt itself, by increase in volume, to its decrease in value. In other words, if the opening of our Mints is to enhance the value of silver, it can do so only by a process which involves the depreciation of the value of the rupee; and therefore, as it seems to me, no enhancement of the value of silver, brought about by our opening our Mints, can be of any advantage to us.

42. I think that even those who do not believe in the ultimate success of our currency legislation, must at all events admit that we have, by its means, escaped an immediate disaster; and those who believe that the only way of issue from the difficulty lies through bimetallism, will admit that they are several steps nearer its realization when the rest of the world has ceased to rely on India's consent to bear the main portion of the burden of silver-depreciation.

SECRETARY OF STATE'S OPERATIONS.

43. By the circumstances to which I have alluded, the sale of Council Bills was practically in suspense from July 1893 to January 1894, inclusive. The Secretary of State had estimated to raise £18,700,000 by Bills, of which £1,189,200 was the estimated amount of net payments to Railway Companies, the remainder representing the current requirements of the year. During the first three months of the year he issued Bills for £5,722,799, an unusually large amount, which raised his sterling balance on June 30th to £4,173,925; but from that date till the end of January the amounts received were, in each of the seven months, £51,750, £78,250, £6,672, £4,791, £609,544 (in November), £20,937, £90,658, giving a total of only £862,602.

44. During this period, therefore, the Secretary of State had to carry on his transactions by borrowing. The high balance of June 30th carried him over July and August, and besides this balance he had at that time over £400,000 in hand on account of a borrowing and repaying transaction provided for in the Budget Estimates. He had estimated to raise £1,300,000 of 3 per cent. stock to pay off Railway debentures, and though he raised most of this amount in July, the repayments were not complete till October. His cash balance, however, was very low in the end of August, namely, £460,903. In September

he issued 3½ per cent. debentures for £1,386,000, and borrowed temporarily

£500,000; and the net temporary borrowings in subsequent months were—October £1,500,000, November £750,000, December £750,000, January £2,750,000, giving a total of £6,250,000.

45. The figures as made up on actual accounts till the end of January, and estimates received from the Secretary of State for the two last months give us—

	Till January : Accounts.	February and March Ac- counts and Estimates.	Total for year.
Funds raised by Permanent Debt	1,386,000	...	1,386,000
Council Bills	6,585,400	2,814,600	9,400,000
Temporary Borrowing (net)	6,250,000	—250,000	6,000,000
	<hr/> 14,221,400	<hr/> 2,564,600	<hr/> 16,786,000

It will be seen therefore that the Estimate of Council Bills now made falls short by £9,300,000 of the Estimate of last March, and that this amount has been made up by permanent debt £1,386,000, temporary debt £6,000,000, a reduction in the cash balance of £1,013,000: total £8,399,000; besides reductions in the payments to Railway Companies and on account of remittances.

46. We have *per contra* an enormous accumulation of silver in our Treasury Balances in this country. The £8,399,000 of debt incurred, and cash balance reduced, during the year are represented, at an exchange of 15*d.*, by Rx. 13,438,400 in this country, and our cash balances in India being practically increased by this amount, stand at the close of January, February, and March at the unprecedented figures of Rx. 23,802,200, Rx. 25,016,500 and Rx. 26,251,800 (estimated).

47. Next year, it will be seen that it is not the present intention of the Secretary of State to draw Bills on our accumulations of silver in order to pay off his temporary debt. He proposes to borrow £8,300,000, of which £6,000,000 will be used to discharge the temporary obligations outstanding at the end of the current year; and the rest is required for his ordinary transactions. The amount for which he proposes to draw, £17,000,000, is only the expenditure of the year, with the addition of the Capital outlay on account of State Railways, and a portion of his remittance payments. It must, as usual, be understood that these figures are given with reservation of entire liberty to the Secretary of State to vary his borrowings and his drawings as he may find occasion.

LOANS IN INDIA.

48. In the Budget Estimates of 1893-94 we proposed to raise a loan of Rx. 3,000,000. On July 14th, while we were still in ignorance of the approaching failure of Council Bills, a notification was issued calling for tenders for Rx. 3,500,000 at 3½ per cent., and at the same time notice was issued for the discharge of such part of the 4½ per cent. loans of 1878 and 1879 (excluding the 7 shillings per cent. portion) as still remained unconverted, under previous notifications, into four per cents. The loan was raised at an average of Rs. 96-3-2½ per cent., producing Rx. 3,366,130, against a nominal value of Rx. 3,499,100 (as Rx. 900 remained unissued). Of the 4½ per cent loan we estimate to have paid off Rx. 1,100,000 during the current year, leaving Rx. 241,447 undischarged. The three-and-a-half per cents. are now above par.

49. It is hardly necessary to say that with our huge silver balances, we have no intention of raising a loan in India during the year for which estimates are now being presented.

CONCLUSION.

50. Such then is our programme for the approaching year,—a programme of retrenchment and of vigilance, intended to tide us over what I have called a transition period. The means which we have adopted in our Budget Estimates of nearly balancing our Revenue and Expenditure, are means which will hardly be available a second time. It is at some risk that we suspend even for one year the provision of a crore or a crore and a half which we shall certainly require if a famine season comes upon us : we cannot call our financial position safe till we find ourselves again with that crore to the good. The forty lakhs also which we obtain from the Provincial Governments exhausts for the time that source of relief from temporary difficulties. A year hence, as I said a fortnight ago, we shall certainly have to reconsider our position, and we hope by that time to have a much more definite knowledge of the conditions upon which our future financial position rests.

PART II.

DETAILS OF ACCOUNTS AND ESTIMATES.

Section I.—Accounts of 1892-93.

51. The Revised Estimates for the year 1892-93 showed a deficit of Rx. 1,081,900. As anticipated by Sir D. Barbour in paragraph 18 of the Financial Statement of March last, I am now able to state that the actual deficit is somewhat less. The final Accounts have been closed with a deficit of Rx. 833,412.

52. Explanations of the variations under the several heads of the Account figures from those of the Budget and Revised Estimates will be found in the Appropriation Report published in the *Gazette of India* of the 17th Instant. The following statement contains a general comparison of the Revised Estimates with the Accounts of the year:—

		Revised Estimate.	Accounts.	Accounts, better.	Accounts, worse.
REVENUE.					
India	Rx.	89,683,000	89,819,707	136,707	...
England	£	211,400	220,233	8,833	...
Exchange	Rx.	126,800	132,498	5,698	...
TOTAL	Rx.	90,021,200	90,172,438	151,238	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	64,965,100	65,021,394	...	56,294
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—363,800	—177,359	...	186,441
NET	Rx.	64,601,300	64,844,035	...	242,735
England	£	16,563,600	16,334,541	229,059	...
Exchange	Rx.	9,938,200	9,827,274	110,926	...
TOTAL	Rx.	91,103,100	91,005,850	97,250	...
Deficit	Rx.	1,081,900	833,412	248,488	...

1893. General
ills.

53. The total Revenue and total Expenditure in India were higher than taken in the Revised Estimate by Rx. 136,707 and Rx. 56,294, respectively, giving a net improvement of Rx. 80,413. The distribution of these variations between Provincial and Imperial was as follows:—The Imperial Revenue fell short of the Revised Estimate by Rx. 19,678, and the Imperial Expenditure exceeded the Revised Estimate by Rx. 86,350, while the Provincial and Local Revenue exceeded the Revised Estimate by Rx. 156,385, and the Provincial and Local Expenditure fell short of the Revised Estimate by Rx. 30,056. Consequently there was an improvement in the Provincial and Local Section of the Accounts of Rx. 186,441, and a deterioration in the Imperial Section of Rx. 106,028.

In England there was a reduction in Expenditure, including Exchange, of Rx. 339,985, and an increase of Revenue of Rx. 14,531; these together yield

an improvement in England of Rx. 354,516. Deducting from the last figure Rx. 106,028, the amount of the deterioration in the Imperial Section of the Accounts in India, we arrive at the net amount of Rx. 248,488, by which the deficit of the Accounts fell short of that estimated in March last.

54. The larger part of the increase in Revenue in India occurred under the 1892-93. Revenue Principal Heads of Revenue, Rx. 130,375. The Army Receipts were also in India. under-estimated by Rx. 57,243.

55. The Army Expenditure in India was under-estimated in the Revised 1892-93. Estimates by Rx. 66,891. Under other heads the Expenditure on the whole Expenditure in India. was slightly less than the Revised Estimate.

56. The Army Expenditure in England fell short of the Revised Estimate 1892-93. by £133,504 and the Special Defence Expenditure by £48,668, owing in both Expenditure in England. cases chiefly to the progress in the supply of stores being smaller than was anticipated.

57. The Expenditure not charged to Revenue amounted to Rx. 3,986,290, 1892-93. being very slightly less than the amount taken in the Revised Estimate.

Section II.—Revised Estimate of 1893-94.

58. The following statement contains a general comparison of the figures of the Budget and Revised Estimates of 1893-94 :—

			Budget.	Revised.	Revised, better.	Revised, worse.
REVENUE.						
India	. . . . . Rx.		89,690,900	90,121,000	430,100	...
England	. . . . . £		193,500	187,700	...	5,800
Exchange	. . . . . Rx.		121,300	120,800	...	500
TOTAL	. Rx.		90,005,700	90,429,500	423,800	...
EXPENDITURE.						
India—						
Imperial, Provincial, and Local	. Rx.		66,572,300	66,548,400	23,900	...
Adjustment for Provincial and Local Surplus and Deficit	. Rx.		—751,200	—478,800	..	272,400
NET	. Rx.		65,821,100	66,069,600	...	248,500
England	. . . . . £		15,843,800	15,909,600	...	65,800
Exchange	. . . . . Rx.		9,935,900	10,243,100	...	307,200
TOTAL	. Rx.		91,600,800	92,222,300	...	621,500
DEFICIT	. Rx.		1,595,100	1,792,800	...	197,700

59. There has been a moderate increase in the Revenue; and the total 1893-94. General Expenditure in India has been restricted to a sum slightly less than the Estimate Results. of March last; but the Imperial Expenditure in India and the Expenditure in England have exceeded the Budget Estimate, and the slight fall in the rate of exchange from 1s. 2'75d. to 1s. 2'6d. has caused an increase in the direct charge for exchange of Rx. 265,900. The net result is that it is now anticipated that the deficit of the year will exceed that entered in the Budget Estimate by Rx. 197,700, and will amount to the very considerable sum of Rx. 1,792,800. Probably the deficit will be somewhat reduced when the accounts of the year are made up.

60. The increase in the Revenue in India above the Budget Estimate amounts on the whole only to Rx. 430,100. But the Revenues generally have increased in a very satisfactory manner, and it is the heavy falling off in the receipts from Opium and Salt that has reduced the net increase to the amount named. Of the improvement of Rx. 430,100, the sum of Rx. 325,200 is Imperial and Rx. 104,900 Provincial and Local.

61. The only heads under which the Revenue will fall short of the Budget Estimates by any considerable amount are :—

	Rx.
Opium	621,800
Salt	241,600
Provincial Rates	220,800
Marine	54,700
Gain by Exchange	78,000

62. The decrease under Opium is in the receipts from the sale of Bengal Opium, and is due partly to the small crop having necessitated a reduction of 351 chests in the quantity sold, but mainly to the average price realised being only Rs. 1,109 a chest as compared with Rs. 1,250 taken in the Budget Estimate.

63. The decrease under Salt is largest in Madras, amounting to Rx. 140,200 ; there it is due, not to any reduction in the quantity of salt issued, but to the fact that purchasers have again begun, probably in consequence of the fall in the price of Government securities, to avail themselves of the option of deferring payment of duty for six months on lodging security. In Northern India the falling off is considerable, amounting to Rx. 120,000, and represents an actual reduction in the quantity of salt issued. Owing to a failure of manufacture at the Sambhar Lake, the price of that salt had to be raised, and this necessarily had the result of reducing the sales of it. This ought not, however, to have caused a reduction of Salt Revenue in the whole of India, as Salt from other sources should in ordinary course have taken the place of the Sambhar Salt ; but this has not occurred to nearly the full extent of the reduction in Northern India.

64. The decrease in Provincial Rates occurs in Madras. Part of it is nominal, being caused by a change in classification which transfers certain quit-rents, amounting to Rx. 141,100, from this head to Land Revenue. The remainder is due to the suspension of the Village Cess in Madras for one year (1st July 1893 to 30th June 1894), the accumulated balance of the local fund to which the receipts from the cess appertain being sufficient to meet a year's expenditure.

65. The decrease under Marine occurs in the Imperial Marine Department and is nominal, being counterbalanced by a reduction in Expenditure ; recoveries on account of ships or launches built or other work done at the Government Dockyards for Local Governments being now taken on the Dockyard Accounts as deductions from Expenditure instead of as Revenue. The decrease would have been larger had it not been for large receipts, amounting to Rx. 19,300, not anticipated in the Budget Estimate, from the hire of vessels of the Indian Marine.

66. The uncertainty in estimating the transactions which pass under the head of Gain by Exchange was explained in paragraph 48 of the Financial Statement of last March.

67. The following are the more important increases of Revenue in India :—

	Rx.
Land Revenue, including that due to Irrigation	311,500
Stamps	116,900
Excise	212,900
Forest	88,300
State and Guaranteed Railways	646,300

68. Part, Rx. 141,100, of the increase under Land Revenue is nominal, as explained in paragraph 64 above. A considerable part, Rx. 66,100, of the increase in Bombay is also nominal, as it occurs in the adjustment of alienated Land Revenue, and is counterbalanced by an increase in Expenditure. See paragraph 77 below. The remainder, Rx. 104,300, represents the real increase and is contributed to by all Provinces, except the North-Western Provinces and Oudh, Burma and the Central Provinces.

69. The increase under Stamps occurs in all Provinces except Burma. The increase under Excise is also general, the largest increases being in Bengal, Rx. 60,000; Madras, Rx. 50,000; Bombay, Rx. 46,000; and the North-Western Provinces and Oudh, Rx. 30,000.

70. The largest part of the increase under Forest occurs in Burma, where, owing to a favourable season and the development of forest operations, it is anticipated that the receipts will exceed the Budget Estimate by Rx. 85,000.

71. The Railway Revenue has developed in a most satisfactory manner. The Budget Estimate took credit for a considerable increase in the receipts above those of 1892-93; but the returns up to date justify the anticipation that the Estimate will be exceeded by nearly two-thirds of a crore of rupees. Almost every Railway has shared in the general prosperity, the only exception of note being the Burma Railway, on which the development of traffic has experienced a check for reasons believed to be of a temporary nature: the prices of paddy have been low, and the cultivating classes in Burma have consequently been less well off than usual.

72. The decrease in the sterling Revenue is accounted for by the fact that the Secretary of State, owing to the failure for a time to sell Council Bills, had for a great part of the year no balance available, as usual, for temporary investment. The receipts under Interest are therefore expected to fall short of the Budget Estimate by £10,400. The receipts under most other heads will also be less than the estimates by small amounts; but the aggregate of these decreases is more than counterbalanced by an increase of £13,700 under Army Receipts in England. *1893-94. Revenue in England.*

73. The Imperial Expenditure in India is expected to exceed the Budget Estimate by Rx. 143,600, while the Provincial and Local Expenditure will be less than the Estimate by Rx. 167,500. The difference between these two is the Rx. 23,900 shown in paragraph 58 as the reduction of the Expenditure in India below the Budget Estimate. This figure is the net result of a number of increases and decreases. *1893-94. Expenditure in India.*

74. Before referring to the several increases and decreases, one cause of increased expenditure under most heads may be mentioned. In August last the Government of India decided to give to European and Eurasian officers not domiciled in India some compensation for the losses being suffered by them in consequence of the great and continued fall in the rate of exchange. The form which the portion of this compensation that affects Expenditure in India took was the grant to such officers of an allowance, payable monthly with salary, and designated Exchange Compensation Allowance, sufficient to enable each officer to remit to Europe one-half his salary, subject to a maximum limit of £1,000 a year, at a privileged rate of exchange, which was fixed till further orders at 1s. 6d. the rupee. The allowance is payable as a percentage on salary, varying with the rate of exchange assumed as the market rate for the quarter, and calculated to yield an amount equal to the difference between one-half salary converted at 1s. 6d. and one-half salary converted at the average market rate. The average market rate adopted for the payments of Exchange Compensation Allowance in each quarter is the average Calcutta demand rate for the *Exchange Compensation Allowances.*

three months ending on the 15th of the month preceding the quarter. The allowances were granted with effect from the 1st April 1893. The rates taken as the average market rates for calculating the payments in each quarter have been—

	s.	d.
April to June 1893	1	2½
July to September 1893	1	3½
October to December 1893	1	3½
January to March 1894	1	3½
Average for the whole year	1	3½

75. The following table shows the payments of Exchange Compensation Allowance as taken in the Revised Estimates under each head of Account, Imperial and Provincial:—

	Imperial.	Provincial.	TOTAL.
	Rx.	Rx.	Rx.
3. Land Revenue	4,200	40,400	44,600
4. Opium	2,500	...	2,500
5. Salt	2,800	300	3,100
6. Stamps	100	100	200
7. Excise	500	200	700
9. Customs	900	1,600	2,500
11. Forest	7,100	4,700	11,800
12. Registration . . . . .	...	100	100
15. Post Office	3,400	...	3,400
16. Telegraph	8,500	...	8,500
17. Mint	1,800	...	1,800
18. General Administration	13,400	23,800	37,200
19 A. Law and Justice: Courts of Law	3,200	64,700	67,900
19 B. Law and Justice: Jails	1,300	4,000	5,300
20. Police	4,800	25,800	30,600
21. Marine	5,200	700	5,900
22. Education	300	10,100	10,400
23. Ecclesiastical	8,900	...	8,900
24. Medical	1,200	21,800	23,000
25. Political	12,600	2,500	15,100
26. Scientific and other Minor Departments	9,200	1,400	10,600
30. Stationery and Printing	300	600	900
37. Construction of Railways . . . . .	...	100	100
38. State Railways: Working Expenses	20,300	1,800	22,100
39. Guaranteed Companies (Land and Super- vision)	3,100	...	3,100
41. Miscellaneous Railway Expenditure	1,700	...	1,700
42. Major Works: Working Expenses	3,300	5,700	9,000
43. Minor Works and Navigation	1,700	...	1,700
44. Military Works	9,600	...	9,600
45. Civil Works	4,300	21,700	26,000
46. Army: Effective	*263,500	...	*263,500
47. Special Defence Works	1,600	...	1,600
TOTAL	401,300	232,100	633,400

* This is the net amount paid, after making from the amounts due the prescribed deductions on account of family remittances at the favourable rate of 1s. 4½d. which were made between April and August before the orders granting the Exchange Compensation Allowances issued. These orders withdrew the privilege of making family remittances through the Government Account.

The distribution of the Provincial total of Rx. 232,100 among the several Provinces is as follows:—

	Rx.
Central Provinces	13,800
Burma (Lower)	19,700
Assam	7,800
Bengal	45,000
North-West Provinces and Oudh	42,700
Punjab	30,100
Madras	38,400
Bombay	34,600
TOTAL	232,100

76. The more important increases of Expenditure in India in 1893-94 as compared with the Budget Estimates are—

	Rx.
Assignments and Compensations	81,400
Interest	157,000
Law and Justice—Courts of Law	89,600
Political	97,500
Stationery and Printing	58,600
State Railways—Working Expenses	171,600
Army	318,300

*1893-94. Increases
of Expenditure
in India.*

77. The increase under Assignments and Compensations occurs almost entirely in Bombay: the debit and credit adjustments of alienated Land Revenue—adjustments peculiar to that Province—have been increased in consequence of the actual area of certain alienated lands in Sind having been found to be larger than the area previously recorded: there is a similar increase on the Revenue side under Land Revenue. See paragraph 68 above.

78. The increase under Interest represents the discount on the $3\frac{1}{2}$ per cent. loan for Rx. 3,500,000 raised in August last, and the portion of the interest on that loan payable in the year 1893-94, diminished by the saving in the interest on the $4\frac{1}{2}$ per cent. paper which was notified for discharge in October. When the Budget Estimate was framed last March, no provision was made for the interest on the new loan, as it was then assumed that it would be issued at 4 per cent., and that the interest payable during the year would be covered by the premium on the loan.

79. The grant of Exchange Compensation Allowances accounts for the larger part of the increase under Law and Justice. But in some Provinces also temporary appointments of Judges not provided for in the estimate have had to be sanctioned or continued.

80. The increase under Political is due chiefly to the enhancement by Rx. 60,000 a year of the subsidy paid to the Amir of Afghanistan, which was agreed to in the negotiations of Sir Mortimer Durand, and to the cost of Sir Mortimer Durand's Mission to Cabul. The Herat Mission, the visit to Mekran of the Agent to the Governor General in Baluchistan, the exploration of the Borkhampti Country, the Kinchaing Mission, and the Anglo-Siamese Boundary Commission have also added to the expenditure under this head.

81. Most of the Provinces show an increase of Expenditure on Stationery and Printing: and the demands on the Calcutta Stationery Office have necessitated considerably larger purchases in this country than were anticipated.

82. The increase of Expenditure on State Railways was caused by the larger traffic and was necessary to earn the larger receipts.

83. The larger part of the increase under Army is due to the grant of Exchange Compensation Allowance, the charge to this head being Rx. 263,500 as

given in the table in paragraph 75. The following supplementary grants were also sanctioned during the year, namely—

	Rx.
For the Kachin, South Lushai and Kelat operations	21,500
For the Gilgit Agency	48,150
For the purchase of additional horses to replace those taken to Egypt by the 7th Dragoon Guards	16,900
For rations on the field service scale in the Chin country	16,200
Other smaller grants	14,550
TOTAL	117,300

On the other hand it is anticipated that the Budget Grants for the year will in some cases prove to have been higher than necessary.

84. The more important decreases of Expenditure in India as compared with the Budget Estimates are—

	Rx.
Land Revenue	57,700
Opium	370,800
Forest	69,700
Police	84,000
Marine	115,000
Civil Works	145,400
Special Defences	89,000

85. The decrease under Land Revenue occurs chiefly in the North-Western Provinces and Oudh, Rx. 23,700, Bombay, Rx. 18,400, and Assam, Rx. 12,200. In the North-Western Provinces and Oudh the Expenditure on Survey and Settlement has been restricted below the Estimate: in Bombay the payments to Village officers have been less than the Estimate, and some new establishments for which provision was made have not yet been entertained: in Assam the direct payments for the collection of Land Revenue are declining with the substitution of Tahsils for collection through Mauzadars, and in that Province also some new establishments provided for have not yet been entertained.

86. The reduction in Opium Expenditure is caused by the failure of the crop: the Estimate provided for the payments for an average crop.

87. The Budget grants under Forest have proved to be higher than necessary in all Provinces, the saving being largest in Madras and Bombay.

88. The decrease under Police is distributed over all the Provinces: the amounts entered in the Budget Estimates were generally too liberal, provision being made for schemes of re-organisation and improvement not fully ready to be brought into operation, as well as for the full existing scale of expenditure.

89. Most of the saving under Marine occurs in the Imperial Marine Department and is nominal, being counterbalanced by the reduction in Revenue, as explained in paragraph 65 above. There is also a reduction of Rx. 30,100 in Bengal and Burma, due to the progress in the construction of certain new vessels having been slower than was anticipated.

90. The decrease under Civil Works occurs in the Provincial and Local Expenditure of most of the Provinces, the largest reductions being in Madras and Lower Burma. The progress in some works for which provision was made in the Budget Estimate has not been so great as anticipated.

91. The execution of some works for which provision was made in the Estimate for Special Defences has been postponed: hence the saving under that head.

92. The main cause of the excess of £65,800 in the Expenditure in England was the failure to sell Council Bills for a time, which necessitated borrowing and increased the Interest charges. The increase due to this cause amounts to £84,600. Discount on the Loan of £1,300,000 and on India Debentures, for which no provision was made in the Budget Estimate, amounted to £19,500, and raised the total excess under Interest to £104,100. The Expenditure in England on Special Defence Works will be less than the Estimate by £66,000, the indents for stores sent from India having been reduced in consequence of the postponement of works mentioned in the preceding paragraph. The variations in other heads are smaller, and result in a slight excess over the Budget Estimate.

93. The increase in the Sterling payments accounts for Rx. 41,300 of the increase in the charge under Exchange. The remaining Rx. 265,900 is due to the fall in the rate of exchange from 1s. 2.75d. as estimated in March 1893 to 1s. 2.6d. realised upon the remittances of the year.

Section III.—Budget Estimate of 1894-95.

94. The following Statement compares the Revenue and Expenditure in India and in England in the Budget Estimates of 1894-95 with that in those of 1893-94:—

		1893-94.	1894-95.	1894-95, better.	1894-95, worse.
REVENUE.					
India	Rx.	89,690,900	91,728,000	2,037,100	...
England	£	193,500	173,200	...	20,300
Exchange	Rx.	121,300	123,700	2,400	...
TOTAL	Rx.	90,005,700	92,024,900	2,019,200	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	66,572,300	66,373,500	198,800	...
Adjustment of Provincial and					
Local Surplus or Deficit	Rx.	—751,200	—1,184,400	433,200	...
Net	Rx.	65,821,100	65,189,100	632,000	...
England	£	15,843,800	15,830,300	13,500	...
Exchange	Rx.	9,935,900	11,307,400	...	1,371,500
TOTAL	Rx.	91,600,800	92,326,800	...	726,000
DEFICIT	Rx.	1,595,100	301,900	1,293,200	...

95. The general features of the year 1894-95, as compared with the Budget Estimates of 1893-94, may be enumerated as follows: A substantial increase of Revenue, amounting to Rx. 837,100; an increase of Revenue net (after deducting the increased cost of establishment) of Rx. 1,140,000 by the imposition of new taxation; a large increase of Expenditure in India by the grant of Exchange Compensation Allowances to the services; a large reduction of Expenditure in India secured by the stoppage of all optional Expenditure chargeable to the Famine Grant and by stringent measures of economy under other heads; an increase in the Interest charges in England with reduction of other sterling Expenditure; and a large increase under Exchange caused by the fall in the value of the rupee from 1s. 2½d. to 1s. 2d.

The net result is a considerable improvement: the deficit will be Rx. 301,900 as compared with Rx. 1,595,100 in the Estimates of 1893-94. The reasons

why it has been decided by the Government of India to accept a deficit in the Estimates were fully explained to the Council* on March 10th.

1894-95. Revenue
in India.

96. The Revenue in India in 1894-95 is expected to exceed that taken in the Budget Estimates of 1893-94 by Rx. 2,037,100. Of this, the sum of Rx. 1,200,000 is secured by the imposition of new taxes.

The increase in Imperial Revenue is Rx. 2,096,900, while there is a decrease of Rx. 59,800 in Provincial and Local Revenue. The distribution between Imperial and Provincial would have been different but for the contributions which the Provincial Governments have been called on to pay in consideration of the severe financial straits of the Imperial Government.

The amounts paid by the several Provinces are:—

	Rx.
Central Provinces	43,000
Lower Burma	180,000
Assam	16,000
Bengal	30,000
North-Western Provinces and Oudh	50,000
Madras	30,000
Bombay	56,000
	<hr/> 405,000 <hr/>

The contributions are brought upon the Estimates and Accounts by transferring the amount from the Provincial to the Imperial share of the receipts under Land Revenue: the Provincial Revenues being thereby diminished and the Imperial Revenues increased. The amount of the contributions levied being Rx. 405,000, the distribution of the increase of Revenue of Rx. 2,037,100, in ordinary course and apart from the special and extraordinary measure resorted to help towards securing equilibrium in the Imperial Budget Estimate, would have been Imperial Rx. 1,691,900 (or if we exclude the new Customs Revenue, Rx. 491,900) and Provincial and Local Rx. 345,200.

1894-95. Decrease
of Revenue in
India.

97. The only decreases of Revenue of importance are—

	Rx.
Opium	922,600
Provincial Rates	181,800
Mint	162,800
Marine	74,400

98. The loss under Opium occurs in the receipts from the sale of Bengal Opium, and is caused chiefly by the difference in the market price. Last March the current prices justified the assumption of an average price of Rs. 1,250 a chest: now it is not safe to assume a higher price than Rs. 1,070 a chest. The difference of Rs. 180 a chest means a loss of Rx. 761,400. The

* Extract from the Hon'ble Mr. Westland's speech in the Legislative Council on 10th March 1894:—

"The view which Your Excellency's Government has taken is, that we are at present in a transition period and that whatever measures we take, whether they are sufficient or insufficient to fill up the deficit in the accounts of the year 1894-95, they must be looked upon as only provisional and temporary. We are still passing through—it may be said we have only just entered upon—that currency crisis upon the settlement of which depends our future finance. Whether we shall be able to establish our rupee at what we may call a favourable figure, is a question the solution of which must practically be left to experiment. Until two months ago circumstances were against us, and the experiment was practically in suspense. The period during which we have been able to watch the effect of commercial operations upon our currency is not yet more than a few weeks old—far too short a time to enable us to judge whether the falling rupee is to carry us into perpetually increasing difficulties, or whether a recovery from its present low figure is to give us some respite from our financial troubles and anxieties. Even since my statement was laid before the Council, there has been a change; whether it is a merely temporary one or not, it is nevertheless an important change—in the aspect of the matter. Time has not yet declared on the one side or on the other, and it is impossible for any one as yet to pronounce whether our financial position is going to improve or going to deteriorate. It is a serious confession to make, but it is nevertheless true, that our financial position in the immediate future depends upon circumstances absolutely outside our control, and that we can do little more than watch in what direction the forces are working which will in the end either bring us security from these perpetual variations or still more serious troubles than any we have yet had to provide against."

"This then is the position we had to meet. Do what we will, the year 1894-95 must be a transition period—a period at the end of which, we have every reason to hope, we shall be far better able than we now are, to judge in what direction our finance is progressing."

"Under these circumstances, the question that presented itself to us was whether we were to assume that all hope of the recovery of the rupee, within some measurable distance of time, was lost, and to adopt heroic measures which would place ourselves at once in a position to meet our current rate of expenditure, even with the rupee at fourteen pence; or whether we should for the present adopt a policy of waiting for further developments, making all the temporary arrangements we could for tiding over a year of extreme difficulty, and meantime merely lay the foundation of the fiscal measures to which, in the event of our ultimately having to fill the whole estimated deficit of 3½ crores, we would be obliged to have recourse."

rest of the decrease is in consequence of the reduction in the probable quantity to be sold necessitated by the poor crops of last and previous years.

99. The decrease in Provincial Rates is the result of a decrease in Madras of Rx. 251,100 and an increase in other Provinces of Rx. 69,300. The improvement in the other Provinces is the normal increase in the rates, which increase with the Land Revenue. Of the decrease in Madras, Rx. 151,500 is nominal, being the amount transferred to Land Revenue in consequence of the change of classification described in paragraph 64 above: the remainder is caused by the suspension of the collection of the cess mentioned in the same paragraph during the first three months of the year, and by the rate at which the cess will be levied from 1st July next being lower than in the past.

100. The closing of the Mints to the free coinage of silver accounts for the loss of Revenue under Mint: as no silver will be tendered for coinage, there will be no seignorage receipts.

101. The decrease under Marine is nominal, as explained in paragraph 65 above.

102. The following are the more important increases of Revenue in India anticipated in 1894-95:—

	Rx.
Land Revenue, including that due to Irrigation	599,300
Stamps	127,700
Excise	171,700
Customs	1,207,700
Assessed Taxes	53,700
Forest	57,200
Post Office	56,200
State and Guaranteed Railways	858,900
Irrigation—Major Works	67,900

1894-95. Increases
of Revenue in
India.

103. Of the increase under Land Revenue, a portion, Rx. 151,500, in Madras, and Rx. 69,800 in Bombay, is nominal, for reasons explained in paragraphs 99 and 68 above. Bengal being permanently settled, shows a slight increase only, and the small Provinces under the direct administration of the Government of India show hardly any improvement on the whole. In the North-Western Provinces and Oudh there is a substantial falling off; but that is merely the result of a correction of an error in estimating. The Estimates of the last few years in that Province have not been realised, and it has been ascertained that sufficient allowance was not made in them for the normal arrears of revenue left uncollected at the end of the financial year: a larger allowance for arrears is made in the Estimate for 1894-95.

Excluding the North-Western Provinces, Bengal and India—General, all the other Provinces show substantial increases in the amount of Land Revenue, these being the result of Survey and Settlement operations in temporarily settled districts, and of the expansion of cultivation in provinces where the amount of the Revenue depends on the extent of cultivation.

104. The improvement in the Stamp Revenue, though unequally distributed over the Provinces, is general throughout India with the exception of Burma, where there has been a check to the development of this branch of income.

105. The increase in the Excise Revenue is also general, Burma being the only exception: the decrease in Burma is due to the adoption of the policy in regard to opium which was described in paragraph 71 of last year's Financial Statement.

106. The increase under Customs is due to the new duties imposed by Act VIII of 1894. The Customs Revenue has not done well in 1893-94, and had there been no change in the duties, it would not have been possible to anticipate any appreciable increase in this head of Revenue.

107. The increase under Assessed Taxes represents the normal development of this branch of Revenue, the amount of increase being somewhat greater than usual; with the exception of Bengal and Bombay, all provinces share in this increase, Madras being the largest contributor.

108. Most Provinces contribute to the increase under Forest, which is of rather more than the normal annual growth of this head of Revenue, the specially large increase being in Burma.

109. The increase under Post Office represents the normal annual progress of the Department, the amount being somewhat higher than usual, as the Revenue increased at more than the average rate in 1893-94.

110. The Railway Revenue is taken at an amount somewhat higher than that which will be realised in 1893-94. The increase is justified either by additional mileage recently opened or to be opened next year, or in the case of lines under development, by the steady growth of traffic.

111. The increase under Irrigation occurs mainly in the Punjab, an extension of irrigation from the Western Jumna, the Bari Doab, and the Chenab Canals being expected. The revenue from the Sirhind Canal was low in 1893-94, owing principally to the closure of the canal for silt clearance for three months: the normal revenue is expected in 1894-95.

1894-95, Expenditure in India.

112. The Expenditure in India in 1894-95 on the whole will be of about the same amount as in the Budget Estimate of 1893-94. Imperial Expenditure will be less by Rx. 572,200, while Provincial and Local Expenditure will be more by Rx. 373,400, the net result being the small excess of Rx. 198,800 shown in the table in paragraph 94. This approximate equality is the final result of many large variations in both directions.

1894-95, Exchange Compensation Allowances.

113. The following table gives the same information for 1894-95 in regard to the Exchange Compensation Allowances as is given above for 1893-94 in the table in paragraph 75. In estimating the amounts for 1894-95, 1s. 2d. the rupee has been assumed as the average market rate of the year:—

	Imperial.	Provincial.	TOTAL.
	Rx.	Rx.	Rx.
3. Land Revenue	6,700	75,100	81,800
4. Opium	3,900	...	3,900
5. Salt	5,100	500	5,600
6. Stamps	100	300	400
7. Excise	800	400	1,200
9. Customs	1,600	2,600	4,200
11. Forest	12,000	8,200	20,200
12. Registration	100	100	200
15. Post Office	4,900	...	4,900
16. Telegraph	14,400	...	14,400
17. Mint	3,400	...	3,400
18. General Administration	22,800	38,700	61,500
19 A. Law and Justice: Courts of Law	5,500	110,000	115,500
19 B. Law and Justice: Jails	2,100	6,700	8,800
20. Police	8,900	44,700	53,600
21. Marine	10,100	1,300	11,400
22. Education	500	17,000	17,500
23. Ecclesiastical	15,500	...	15,500
24. Medical	2,400	37,100	39,500
25. Political	23,400	4,100	27,500
26. Scientific and other Minor Departments	12,800	2,200	15,000
30. Stationery and Printing	400	800	1,200
38. State Railways: Working Expenses	47,900	2,900	50,800
39. Guaranteed Companies (Land and Supervision).	5,200	...	5,200
41. Miscellaneous Railway Expenditure	1,900	...	1,900
42. Major Works: Working Expenses	5,700	10,100	15,800
43. Minor Works and Navigation	3,200	...	3,200
44. Military Works	16,900	...	16,900
45. Civil Works	7,900	37,600	45,500
46. Army: Effective	465,800	...	465,800
47. Special Defence Works	1,000	...	1,000
TOTAL	712,900	400,400	1,113,300

The distribution of the Provincial total of Rx. 400,400 among the several Provinces is as follows :—

	Rx.
Central Provinces	22,600
Burma (Lower)	33,100
Assam	13,900
Bengal	72,700
North-West Provinces and Oudh	73,900
Punjab	51,100
Madras	69,300
Bombay	63,800
TOTAL	400,400

114. The more important increases of Expenditure in India are—

	Rx.
Assignments and Compensations	98,700
Land Revenue	74,500
Customs	64,700
General Administration	67,400
Law and Justice—Courts of Law	141,500
Police	82,600
Medical	56,100
Political	146,200
Stationery and Printing	55,300
State Railways—Working Expenses	314,300
Ditto Interest	158,000
Army	475,700

*1894-95. Increases
of Expenditure in
India.*

115. Of the increase under Assignments and Compensations the larger part, Rx. 72,200, occurs in Bombay and is nearly counterbalanced by an increase of the receipts under Land Revenue, see paragraph 103 above. Most of the balance occurs in the Central Provinces, where payments are to be made to certain zemindars as compensation for the resumption of their Abkári rights by the Government—a step considered expedient in the interests of efficient Excise administration.

116. The increase under Customs is for the establishment required to collect the new Import duties.

117. From the table in paragraph 113 above it will be seen that the Exchange Compensation Allowances account for the greater portions of the increases under Land Revenue, General Administration, Law and Justice—Courts of Law, Police and Medical. The remainder of the increases under these heads represents the ordinary growth of expenditure required to meet the wants of the country under the services mentioned.

118. The Exchange Compensation Allowances account for Rx. 27,500 of the increase under Political. There is also an increase of Rx. 60,000 in the subsidy of the Amir of Afghanistan; and a provision of Rx. 50,000 has been made for the expenditure which will be incurred in connection with the Afghan border demarcation.

119. The increase under Stationery and Printing is explained in paragraphs 81 and 157: no appreciable reduction of the charges under this head below those of 1893-94 can be hoped for.

120. The increase in the Working Expenses of State Railways is an accompaniment of the increased revenue, and that in the Interest Charges is a transfer from Ordinary Debt following the yearly addition to the Capital Expenditure.

121. The more important increases in the Estimate of Army Expenditure for 1894-95 as compared with the estimate for 1893-94 are as follow :—

	Rx.
Exchange Compensation Allowances and alteration in the pay of British soldiers due to different value of the rupee—net	390,100
Smaller allowance for short strength of troops, based on recent actuals (Rx. 63,100 were deducted in 1893-94 and only Rx. 46,100 in the estimate for 1894-95)	17,000
Amount deducted from the <i>Budget Estimate</i> , 1893-94, for probable savings owing to the absence in Egypt of the 7th Dragoon Guards for a part of the year. Full provision is necessary in 1894-95	31,000
Pay of officers on the Unattached List of the British Army who are candidates for the Indian Staff Corps under clause 25, I. A. C., 1892	12,600
Increase in cost of food for men and animals	49,000
Increased provision for malt liquor	35,900
Increased provision for the Kashmir and Gilgit transport arrangements	40,000
Increased provision for railway charges for the conveyance of troops and stores	27,400
Provision for the additional staff, etc., required for part of the year under the new organisation on the abolition of the Presidency Army system	10,000
Replacement of the mobilisation equipments, stores, etc., destroyed by fire at Peshawar	38,200
Increased purchases of transport animals to complete establishment, due to casualties and castings	23,700
Larger provision for volunteer corps with reference to authorised establishments, and an increase in the number of efficient	11,300

The more important decreases are as follow :—

	Rx.
Withdrawal of a battalion of British infantry from the Indian establishment, 20 privates being added to each of the remaining battalions	15,700
Fewer local supplies required for ordnance factories, partly counterbalanced by larger provision for camp equipage	16,700
Reduced provision for capitalised pensions and for pensions of officers drawing their pensions in India	11,700
Smaller provision for charges for special expeditions	132,000
The omission of the following special grants made in 1893-94, namely :—	
Reconstitution of Hindustani regiments	12,500
Hutting charges of the Native Army beyond those allowed by regulation	25,900
Purchase of land	10,100
Establishment of new cantonment general hospitals at certain stations in Bengal	10,000

1894-95. Decreases
of Expenditure in
India.

122. The important decreases of expenditure in India are—

	Rx.
Interest	113,200
Marine	105,500
Construction of Protective Railways	1,054,300
Construction of Railways	50,700
Military Works	194,200
Civil Works	408,600
Special Defence Works	138,800

123. The saving under Interest is the result of the annual transfer from Ordinary Debt to Debt on account of the Capital Outlay on Railways and Irrigation Works. That transfer is partly counterbalanced this year by the addition to the Public Debt of Rx. 3,500,000 borrowed at $3\frac{1}{2}$ per cent. interest in August to October 1893, less the diminution of the debt by the notification for discharge of the balance, Rx. 1,341,400, of the $4\frac{1}{2}$ per cent. loans.

124. Of the decrease under Marine, the portion, Rx. 65,200, which occurs in the Imperial Marine Department is nominal, as explained in paragraph 65 above. The remainder occurs chiefly in Burma and Bengal: so many new vessels and launches will not be constructed for the Local Governments next year as in 1893-94.

125. The decrease under Construction of Railways is due to the approaching completion of the Mayavaram-Mutupet Provincial Railway in Madras, the provision for expenditure on that Railway being only Rx. 17,500 as compared with Rx. 67,500 in the Budget Estimate of 1893-94.

126. The decrease under Special Defence Works is secured by the practical completion of the expenditure on those works: in view of the financial position, and for other reasons, several of the not very large number of sanctioned works, which remain to be carried out, have been either postponed or abandoned.

127. The reduction under Construction of Protective Railways and that under Military Works, amounting together to Rx. 1,248,500, have been made expressly as measures of economy to help the Government towards securing equilibrium between Revenue and Expenditure.

128. Of the reduction under Civil Works, the sum of Rx. 176,500 was made from Imperial Expenditure directly with the object described in the preceding paragraph. And of the remainder the larger part is made in Provincial Expenditure indirectly with the same object, the reductions being made to enable the Provincial Governments to pay to the Imperial Government the contributions which they were called on to pay in order to reduce the deficit in the Estimates of 1894-95. Some of the Local Governments have however made the required reductions under other heads of expenditure.

129. It may be mentioned that very strict economy has been insisted on in other Expenditure also, and that the grants under many other heads than those mentioned in the two preceding paragraphs would have been larger had it not been for the efforts made to reduce the deficit in the Estimates. In fact the difficulties of the position have for the last year or two obliged the Government to take every feasible measure to reduce or restrict its current expenditure.

130. The Expenditure in England in 1894-95 will be on the whole less by £13,500 than that entered in the Budget Estimate of 1893-94. *1894-95, Expenditure in England.*

131. The only head under which an increase of importance in the expenditure in England is anticipated is Interest, which shows an excess over the Budget Estimate of 1893-94 of £288,500. This is due to the sterling borrowing necessitated by the failure to sell Council Bills during a great part of 1893-94.

132. There are reductions of £33,300 under Marine, as the *Warren Hastings*, for the construction of which a large provision was made in 1893-94, has been completed, of £152,100 under Special Defence Works, the reason being the same as explained in paragraph 126 above in regard to the expenditure in India under the head, and of £166,800 under Army Effective Charges, the amount of Clothing and Ordnance Stores, and the payments to the War Office being less than in 1893-94. The Non-Effective Army Charges are, on the other hand, increased by £97,100: it is feared that the maximum of the Non-Effective sterling Army Charges has not yet been reached.

133. The increase of Rx. 1,371,500 in the Exchange on Expenditure in England is due to the fall in the rate from 1s. $2\frac{3}{4}$ d. to 1s. 2d. the rupee. *1894-95, Exchange.*

Section IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure.

LAND REVENUE.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REVENUE—						
Including that due to Irrigation—						
India, General	150,397	138,673	139,065	158,400	165,000	159,400
Central Provinces	676,166	701,507	695,038	723,200	706,500	798,300
Upper Burma	615,998	582,561	662,172	710,000	690,000	770,000
Lower Burma	1,492,717	1,559,475	1,605,479	1,660,000	1,655,700	1,685,800
Assam	452,855	460,900	472,950	553,300	553,300	613,200
Bengal	3,881,940	3,867,957	3,849,609	3,843,300	3,875,000	3,850,000
North-Western Provinces and Oudh	5,854,725	6,045,467	6,044,912	6,101,500	6,056,600	6,075,800
Punjab	2,271,527	2,346,567	2,356,434	2,427,400	2,474,100	2,477,900
Madras	4,851,279	4,422,633	5,157,847	5,150,000	5,340,200	5,371,600
Bombay	4,506,601	4,507,223	4,644,122	4,639,700	4,767,900	4,770,100
TOTAL	24,754,205	24,638,963	25,627,634	25,972,800	26,284,300	26,572,100
Shown under XXIX.—Irrigation	708,996	673,189	722,306	815,600	792,000	868,500
Shown under I.—Land Revenue	24,045,209	23,965,774	24,905,328	25,157,200	25,492,300	25,703,600
EXPENDITURE—						
District Administration	2,142,653	2,209,498	2,245,258	2,270,263	2,291,900	2,367,500
Other charges	1,533,943	1,625,628	1,691,087	1,842,037	1,761,900	1,819,300
TOTAL	3,676,596	3,835,126	3,936,345	4,112,300	4,053,800	4,186,800

134. The figures in the above table show the distribution of the Land Revenue among the several Provinces. The feature which has distinguished this head of Revenue for many years appears again in the Estimates for 1894-95, namely, a progressive increase in consequence of increase of assessment on re-settlement and of extensions of cultivation in the Provinces where the revenue depends on the amount of land under cultivation. Setting aside the small Provinces classed under "India—General," and the permanently-settled Province of Bengal, the only Province which does not show an increase is the North-Western Provinces and Oudh: as explained in paragraph 103, this is due to more careful estimating and not to any actual falling off or to any change of policy in that Province. The Explanations in paragraphs 68 and 99 may also be referred to.

OPIUM.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue—						
Bengal—Sale of Opium	5,912,886	5,949,660	6,093,265	5,463,000	4,808,400	4,526,100
Bombay—Pass Fees	1,749,330	1,839,270	1,670,730	1,645,000	1,665,800	1,665,100
Excise Opium and other Revenue	216,966	223,450	229,185	208,200	220,200	202,400
TOTAL . Rx.	7,879,182	8,012,380	7,993,180	7,316,200	6,694,400	6,393,600

OPIUM—*contd.*

		Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
					Budget.	Revised.	
Expenditure—							
Payments to Cultivators	. Rx.	1,929,461	1,629,631	1,388,583	1,991,000	1,666,500	1,989,000
Other Charges	. . . Rx.	250,819	231,141	212,798	262,900	216,600	264,900
England	. . . £	390	726	696	700	1,100	800
Exchange	. . . Rx.	127	315	419	400	700	600
TOTAL	. Rx.	2,180,797	1,861,813	1,602,496	2,255,000	1,884,900	2,255,300
STATISTICS—							
Bengal—							
Chests sold	. . . .	57,000	56,250	48,852	43,704	43,353	42,300
Average price	. . . R	1,037	1,058	1,247	1,250	1,100	1,070
Chests produced	. . . .	44,760	44,522	33,679	...	40,506	...
Chests in Balance, March 31st	. . . .	61,493	49,765	34,592	...	...	...
Reserve, December 31st	. . . .	31,010	18,770	9,265	...	1,814	...
Bombay—							
Chests passed for Export	. . . .	28,591½	30,654½	27,845½	27,417	27,763	27,751
Rate of Duty	. . . R	600 & 650	600	600	600	600	600

135. The Budget Estimate of receipts in 1893-94 from Bengal Opium was based on the assumption that 43,704 chests would be sold at an average price of R1,250 a chest. The yield of the crop being small, and the reserve having been exhausted, it became necessary to reduce the sales in the last three months of the year by 351 chests. This reduction accounts for a diminution of the receipts by Rx. 43,900. The high prices of 1892-93 were not maintained. The prices in April, May and June showed a distinct falling off: in July the price fell very low in consequence of the apprehensions and uncertainty caused by the passing of the Currency Act a few days before the sale: in subsequent months there was a large recovery; but the average price for the whole year was only R1,109 a chest. This lower price is the cause of the bulk of the falling off in the Bengal receipts.

136. The price realised at the sale this month was R1,095 a chest, and the tendency has since been downwards. It is therefore not considered safe to assume for 1894-95 a higher average price than R1,070 a chest.

The quantity of Bengal Opium to be sold in the first nine months of 1893-94 was settled by the notification in June last: the quantity to be sold in the last three months cannot be settled till June next; but for the purpose of the Budget Estimate it is assumed that 42,300 chests will be sold in the whole year, being less by 1,404 than the quantity assumed for 1893-94 in the Budget Estimate of that year.

These reductions in price and quantity account for the considerable diminution on the receipts from Bengal Opium in 1894-95.

137. The exports of Malwa Opium through Bombay have fluctuated considerably from month to month in 1893-94. But the final result of the year promises to be an export of about the same amount as in 1892-93. The Revised Estimate for 1893-94 and the Budget Estimate for 1894-95 have accordingly been placed at approximately the same figure as the actual receipts of 1892-93.

Excise Opium in.
1893-94 and
1894-95.

138. The receipts from the sale of Excise Opium tend to increase from year to year with the increase in Excise Revenue. The Budget Estimate of 1893-94 was placed lower than it otherwise would have been, because of the intended adoption from 1st June of the very restrictive measures in regard to opium in Burma described in paragraph 71 of the Financial Statement of last March. The arrangements for the change took longer to mature than was expected, and the new rules were brought into force only from 1st January 1894. This postponement and the general increase of the receipts in other Provinces have caused the increase in the Revised Estimate for 1893-94. The restrictive measures will be in force in Burma during the whole of 1894-95, and the reduction in receipts caused thereby more than counterbalances the increases in other Provinces.

Opium Expendi-
ture in 1893-94
and 1894-95.

The expenditure on an average crop of opium was provided for in the Budget Estimate of 1893-94. The crop was again considerably below the average, and the expenditure this year has been less than the Estimate by Rx. 370,800. In 1894-95 provision is as usual made for the payments which an average crop requires.

SALT.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Northern India (a) .	1,930,502	1,971,135	2,118,090	2,020,000	1,900,000	2,013,300
Burma (b) . . .	158,819	161,015	162,213	156,700	166,400	150,900
Bengal (b) . . .	2,319,488	2,404,487	2,410,119	2,380,000	2,365,000	2,380,000
Madras (a) . . .	1,951,783	1,772,937	1,721,224	1,770,000	1,629,800	1,800,000
Bombay (a) . . .	2,162,776	2,326,608	2,244,458	2,261,100	2,285,000	2,285,000
TOTAL . . .	8,523,308	8,636,182	8,656,104	8,587,800	8,346,200	8,629,200
Charges . . .	429,013	459,034	458,707	510,800	473,300	518,600

(a) Chiefly excise on local manufacture. | (b) Chiefly duty on imported salt.

139. The reasons of the falling off in Salt Revenue in 1893-94 have been explained in paragraph 63 above. The reasons are of such a nature that there is no likelihood of their producing a similar effect on the Revenue of next year. The Budget Estimate for 1894-95 has therefore been taken at a figure considerably higher than the probable Revenue of this year, but still less than the Revenue actually secured in 1891-92 and 1892-93.

140. The saving in the Expenditure this year occurs chiefly in Northern India and in Madras: the season was unfavourable for manufacture, and the manufacturing charges are smaller than usual.

STAMPS.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised	
REVENUE.						
Court Fees and Plain Paper	2,733,612	2,887,774	2,995,369	2,979,869	3,076,200	3,070,100
Commercial and other Stamps	1,255,761	1,297,281	1,374,200	1,376,659	1,396,600	1,405,200
Other Revenue	79,597	77,101	78,971	77,572	78,200	77,500
TOTAL . Rx.	4,068,969	4,262,156	4,448,540	4,434,100	4,551,000	4,561,800
Charges—						
India Rx.	84,620	89,531	91,170	90,600	94,300	95,000
England (Stores)	34,218	34,105	31,277	39,400	39,400	49,000
Exchange Rx.	11,181	14,811	18,817	24,700	25,300	35,000
TOTAL . Rx.	130,019	138,447	141,264	154,700	159,000	179,000

141. The Stamp Revenue continues to increase. Burma is the only Province which does not contribute to the increase this year: depression of trade is alleged as the reason, but fluctuations in Stamp Revenue in a particular year can seldom be ascribed with confidence to any particular cause.

EXCISE.

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
	Rx.	Rx.	Rx.	Budget. Rx.	Revised. Rx.	Rx.
Bengal	1,046,484	1,113,397	1,159,458	1,150,000	1,210,000	1,210,000
North-Western Provinces . .	513,508	524,303	549,877	540,000	570,000	570,000
Madras	1,199,746	1,213,964	1,211,146	1,230,000	1,280,000	1,290,000
Bombay	999,067	1,025,462	1,025,696	1,020,000	1,066,000	1,070,000
Other Provinces	1,188,975	1,240,138	1,296,266	1,205,900	1,231,900	1,177,600
TOTAL	4,947,780	5,117,264	5,242,443	5,145,900	5,357,900	5,317,600
Charges	175,053	190,097	193,013	208,800	194,100	205,200

142. The Excise Revenue shows this year a fully normal increase. With the exception of Burma all Provinces share in the increase, the North-Western Provinces being now included among the Provinces whose Excise Revenue is increasing. The decrease in Burma, owing to the measures alluded to in paragraph 138 above, has not been so great in 1893-94 as assumed in the Budget Estimate, as the introduction of those measures took place later than intended: the full effect of them will be felt in 1894-95.

PROVINCIAL RATES.

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
	Rx.	Rx.	Rx.	Budget. Rx.	Revised. Rx.	Rx.
District Local Funds . . .	1,965,564	1,979,688	2,058,273	2,037,060	2,077,700	2,082,400
Provincial Cesses, including Famine Insurance . . .	658,131	680,736	693,011	690,470	694,600	699,200
Village Service and Patwaris	768,473	738,922	840,972	866,650	595,200	618,300
Other Cesses	99,072	103,491	114,242	112,920	118,800	125,400
TOTAL	3,491,240	3,502,837	3,706,498	3,707,100	3,486,300	3,525,300
Charges	54,040	58,703	55,659	53,500	56,700	53,000

143. These receipts ordinarily increase with the Land Revenue. The falling off shown in the Revised Estimate for 1893-94 and in the Budget Estimate for 1894-95 occurs in Madras, and is explained in paragraph 64 and paragraph 99 above.

CUSTOMS.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Import Duties—						
Liquors	600,901	589,584	610,253	589,000	625,400	612,000
Petroleum	165,040	174,662	202,309	200,000	215,000	380,000
Arms and Ammunition	28,053	31,734	31,162	31,070	31,350	31,250
Other Import Duties	444	501	450	450	25,450	1,020,450
Export Duties—						
Rice	924,838	881,957	743,356	816,170	731,500	801,300
Land Customs and Miscellaneous	23,942	22,850	30,103	28,510	30,000	27,900
TOTAL	1,743,218	1,701,288	1,617,633	1,665,200	1,658,700	2,872,900
Charges	134,652	136,363	140,634	144,800	145,300	209,500

Customs Revenue.

144. The Customs Revenue has since 1890-91 shown a tendency to decline. Even with the addition of some receipts in the last three weeks of the year from the new duties imposed from the 10th March by Act VIII of 1894, the Revenue in 1893-94, though higher than in 1892-93, is expected to be slightly less than the Budget Estimate.

For next year without the new duties the estimate would have been about the same as the Budget Estimate for 1893-94. The new duties, as explained in Part I of this Statement, are expected to yield in 1894-95 an additional revenue, after deduction of refunds and drawbacks, of Rx. 1,200,000 in all: Rx. 180,000 under "Petroleum," and Rx. 1,020,000 under "Other Import Duties."

Customs Expenditure in 1894-95.

145. The imposition of the new duties necessitates a considerable increase of establishment: to meet the cost of this a sum of Rx. 60,000 has been added to the Estimate of Expenditure in 1894-95.

ASSESSED TAXES.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Deductions by Government from Salaries, Pensions, and Interest payments	415,536	412,228	416,786	415,211	434,400	441,500
Other Collections	1,201,860	1,240,595	1,269,355	1,271,989	1,295,900	1,299,400
TOTAL	1,617,396	1,652,823	1,686,141	1,687,200	1,730,300	1,740,900
Charges	29,246	29,577	30,171	32,400	31,500	32,700

Income Tax Revenue in 1893-94 and 1894-95.

146. The moderate but steady increase under this head, which ought to accompany the growth of the country in wealth and population, continues.

FOREST.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95. Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
Revenue	1,448,002	1,490,582	1,591,332	1,588,800	1,677,100	1,646,000
Expenditure	784,113	843,926	865,225	990,200	921,000	984,400
Net	663,889	646,656	726,107	598,600	756,100	661,600

147. Paragraph 70 and paragraph 108 above may be referred to in re- *Forest Revenue in*
gard to the Revenue. *1893-94 and*

148. The Expenditure has been increased by the grant of Exchange *1894-95.*
Compensation Allowance by Rx. 11,800 in 1893-94 and Rx. 20,200 in *Forest Expenditure*
1894-95. *and Net Revenue.*

INTEREST.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95. Budget.
				Budget.	Revised.	
RECEIPTS—						
India Rx.	710,552	795,588	830,418	861,100	858,800	839,700
England £	166,194	58,466	24,543	20,000	9,600	10,000
Exchange Rx.	54,304	25,389	14,766	12,500	6,200	7,100
TOTAL . Rx.	931,050	879,443	869,727	893,600	874,600	856,800
EXPENDITURE—						
Interest on Debt—						
India	4,368,045	4,168,622	4,267,841	4,129,000	4,290,000	4,199,000
Deduct charged to—						
Irrigation	1,081,439	1,109,678	1,138,386	1,168,300	1,165,800	1,193,500
Railways	2,876,517	3,004,576	3,169,522	3,340,700	3,347,200	3,498,700
Balance charged to Interest Rx.	410,089	54,368	—40,067	—380,000	—223,000	—493,200
England £	2,512,812	2,639,288	2,433,496	2,394,200	2,498,300	2,682,700
Exchange Rx.	821,063	1,146,144	1,464,053	1,501,500	1,608,500	1,916,200
Interest on other Obligations—						
Savings Bank Balances . . Rx.	279,653	306,227	339,362	372,400	366,800	325,800
Other items—including Ex- change	171,687	169,149	177,419	177,800	181,600	179,900
TOTAL . Rx.	4,195,304	4,315,176	4,374,263	4,065,900	4,432,200	4,611,400
Debt outstanding, March 31st—						
Sterling £	104,408,208	107,404,143	106,653,767	106,833,743	114,118,467	116,418,467
Rupce Debt—						
4 per cent. Rx.	89,107,878	89,448,897	100,471,578	100,711,187	100,691,572	100,691,572
3½ per cent.	52,180	52,180	52,180	3,052,180	3,551,280	3,551,280
Other Debt	13,586,497	13,191,240	2,413,800	2,388,950	1,312,800	1,161,800
Savings Bank Balances . .	8,062,241	8,886,372	9,774,656	10,674,572	10,344,956	10,782,156

Interest Receipts in India.

149. The reductions in the receipts in India shown in the Revised Estimate for 1893-94 and in the Budget Estimate for 1894-95 are caused by the repayment by the Bombay Port Trust of a loan of Rx. 616,100 on 1st April 1893 and by the Bombay Municipality of a loan of Rx. 420,000.

Interest Receipts in England.

The Secretary of State has not had in 1893-94 any large amounts available from his cash balance for temporary investment at interest, and expects that the same will be the case in 1894-95. Hence the reduction in the Sterling Interest receipts.

Interest Expenditure in India.

150. A loan of Rx. 3,500,000 at $3\frac{1}{2}$ per cent. was raised in August—October 1894 at an average price of $\text{Rs } 96-3-2\frac{1}{2}$ pies per cent.; and on the other hand, the balance, Rx. 1,341,400, of the $4\frac{1}{2}$ per cent. loan was notified for discharge in October. The discount of Rx. 133,000 on the new loan increases the Interest charges of 1893-94; and about three months' interest on the new loan is payable in the year.

In 1894-95 a whole year's interest is payable amounting to Rx. 122,500; but on the other hand, there is a saving of Rx. 60,363 from the discharge of the $4\frac{1}{2}$ per cent. loan.

The interest transferred to the Public Works Debt on account of the new Capital Expenditure on Railways and Canals amounts to Rx. 205,100 in 1893-94 and Rx. 179,200 in 1894-95.

Sterling Interest charges.

The increases in the Sterling Interest charges in the Revised Estimate for 1893-94 and in the Budget Estimate for 1894-95 are due to the borrowing operations in England described in paragraphs 181, 182 and 186 below in the Ways and Means Section of this Statement.

Savings Banks Interest charges.

The interest on Savings Banks Balances has been increasing yearly with the growth of the deposits. The reduction in 1894-95 is caused by the reduction of which notice was given on 30th December 1893 in the rate of interest from $3\frac{3}{4}$ per cent. to $3\frac{1}{8}$ per cent. Allowance is also made for the probability that that reduction will cause a diminution in the rate of increase of the Savings Bank Balances.

Other Interest items.

The Interest on Other Obligations, apart from the Savings Bank interest, is a small item which does not vary much, the "other obligations" being in many cases permanent ones.

POST OFFICE, TELEGRAPH, AND MINT.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POST OFFICE—						
Revenue	1,402,503	1,446,355	1,488,875	1,538,800	1,549,700	1,595,000
Expenditure	1,396,744	1,493,359	1,518,545	1,588,300	1,560,200	1,608,100
NET	+ 5,759	—47,004	—29,670	—49,500	—10,500	—13,100
TELEGRAPH—						
Revenue Accounts—						
Revenue	781,034	919,335	937,743	951,500	960,400	993,800
Expenditure	583,525	643,550	673,039	688,400	695,100	752,600
NET	+197,509	+275,785	+264,704	+263,100	+265,300	+241,200
Capital Expenditure	180,455	195,170	202,034	228,400	219,400	167,000
MINT—						
Revenue	354,152	20,046	310,335	230,500	228,100	67,700
Expenditure	121,888	97,109	112,007	104,200	83,100	68,100
NET	+232,264	+112,937	+198,328	+126,300	+145,000	—400

151. Both the receipts and charges of the Post Office and of the Telegraph Department increase from year to year with the development of the Departments. The net financial result in both Departments tends to improve. *Post Office and Telegraphs.*

152. The position of the Mints has been entirely changed by the enactment in June last of Act VIII of 1893, by which the free coinage of silver was stopped. For the present the Mints are only required for the coinage of small silver and copper. The seignorage receipts accordingly entirely disappear in 1894-95. The expenditure of the Mints shows a diminution in the Budget Estimate of 1894-95 as a consequence of the cessation of the coinage of rupees, but the permanent establishments have not as yet been reduced. *The Mint.*

CIVIL DEPARTMENTS.

		Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
		Rx.	Rx.	Rx.	Budget. Rx.	Revised. Rx.	Rx.
General Administration	India . . .	1,412,299	1,433,423	1,462,538	1,478,600	1,519,600	1,546,000
	England . . .	247,345	249,532	255,545	248,300	267,600	252,900
	Exchange . . .	80,820	108,362	153,742	155,700	172,300	180,600
Law and Justice . . .	Court . . .	2,759,431	2,840,007	2,877,112	2,902,600	2,990,600	3,043,900
	Jails . . .	866,460	899,732	918,060	933,600	917,800	960,000
Police		3,859,683	3,868,610	3,873,645	3,960,500	3,876,500	4,043,000
Marine {	Imperial (a)	411,110	470,219	703,088	663,100	613,500	547,600
	Provincial	148,147	157,732	154,021	178,500	163,600	150,400
Education		1,371,735	1,424,796	1,437,024	1,515,400	1,468,400	1,545,300
Ecclesiastical		166,005	161,596	168,107	171,500	175,500	186,700
Medical		86,937	884,684	941,642	949,200	971,800	1,005,600
Political		770,541	767,711	842,117	835,700	933,800	984,400
Scientific and Minor Departments		485,747	587,438	473,271	479,300	488,600	512,800
TOTAL		13,386,261	13,853,842	14,259,912	14,472,000	14,559,600	14,950,200

(a) Includes Upper Burma charges.

153. The grant of Exchange Compensation Allowances has added largely to the expenditure in India under all the heads included in this group, as will be seen from the tables in paragraphs 75 and 113. Explanations of increases due to other causes will be found in paragraphs 80, 117 and 118.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
	Rx.	Rx.	Rx.	Budget. Rx.	Revised. Rx.	Rx.
Territorial and Political Pensions	527,569	557,959	541,592	529,400	513,000	485,000
Civil Furlough and Absentee Allowances	232,747	276,362	334,194	341,000	330,100	357,600
Superannuation Allowances and Pensions	3,051,541	3,321,109	3,781,008	3,789,300	3,824,300	3,984,500
Stationery and Printing	592,436	602,885	647,973	635,100	689,600	679,800
Miscellaneous	274,223	285,307	233,075	243,300	262,100	247,100
TOTAL	4,678,516	5,046,622	5,537,840	5,538,100	5,619,100	5,754,000

154. The expenditure on Political Pensions tends to decrease with the death of the old pensioners, as the additions made to the list are now small. The death of the Maharajah Duleep Sing causes the larger portion of the reduction in 1894-95.

155. The expenditure on Civil Furlough and Absentee Allowances would be fairly stationary but for the decision to pay those allowances in England at the favourable rate of exchange of 1s. 6d.; this causes an increase to the charges with every fall in the market rate of exchange.

156. The expenditure on Superannuation Allowances is increasing from year to year. The pension list has not yet reached its maximum limit: and the cost of pensions paid in England increases with the fall in exchange, all pensions paid there being now practically fixed in sterling in consequence of the concession of a fixed rate of conversion of 1s. 9d. the rupee for pensions fixed nominally in rupees.

157. The Stationery and Printing charges increase from year to year owing to the yearly increasing amount and complexity of public business.

FAMINE RELIEF AND INSURANCE.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief	5,579	23,423	70,841	40,500	2,800	10,000
Construction of Protective Railways .	...	484,795	984,469	1,054,300	1,079,700	...
Ditto ditto Irrigation						
Works	74,392	77,931	60,793	65,000	55,800	45,000
Reduction of Debt	520,029	682,170	...	...	...	...
TOTAL	600,000	1,268,319	1,116,103	1,159,800	1,138,300	55,000
Net Charge on account of the Bengal-Nagpur and the Indian Midland Railways shown in the Railway Revenue Account	482,351	231,681	383,897	340,200	361,700	368,800
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT	1,082,351	1,500,000	1,500,000	1,500,000	1,500,000	423,800

158. But little expenditure on direct Famine Relief has been necessary this, or is anticipated next, year.

159. As explained in Part I, the financial necessities have compelled the stoppage of expenditure on Railways from the Famine Grant. For the same reason, the expenditure on Protective Irrigation Works has also been restricted to the amounts required to carry on works already begun.

RAILWAY REVENUE ACCOUNT.

160. The following table exhibits the main features of the Railway Revenue Account from 1890-91 :—

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
STATE RAILWAYS—						
Gross Receipts	13,703,224	16,411,934	15,814,807	16,291,300	16,775,300	16,939,900
Working Expenses	6,771,940	8,214,480	7,944,868	8,087,300	8,259,100	8,401,800

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95. Budget.
				Budget.	Revised.	
Interest and other Charges—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India	2,876,517	3,012,015	3,181,215	3,353,300	3,359,700	3,513,200
England	3,348,077	3,539,017	3,578,193	3,593,500	3,589,400	3,584,900
Exchange	1,093,987	1,536,862	2,152,731	2,253,500	2,311,000	2,560,700
Net Result	—387,297	+ 109,560	—1,041,200	—996,300	—743,900	—1,120,700
GUARANTEED RAILWAYS—						
Net Traffic Receipts	3,501,274	3,493,118	3,244,413	3,235,000	3,397,500	3,445,500
Surplus Profits, Interest and other Charges—						
India	523,919	794,087	614,020	615,800	608,200	655,200
England	2,354,130	2,114,159	2,145,297	2,154,900	2,154,700	2,154,500
Exchange	769,214	918,100	1,290,665	1,351,400	1,387,300	1,538,900
Net Result	—145,989	—333,222	—805,569	—887,100	—752,700	—903,100
Other Receipts	31,480	32,994	17,883	25,200	33,700	23,000
Other Charges	185,485	125,190	18,166	135,900	134,100	129,100
STATISTICS—						
State Railways—						
Capital Expenditure to March 31st—						
Expenditure by Government	101,921,269	105,398,957	110,202,733	114,051,857	114,307,233	117,781,633
Ditto by Companies	21,793,709	22,709,508	23,513,080	25,223,208	24,334,780	25,236,250
TOTAL	123,714,978	128,108,465	133,715,813	139,275,065	138,642,013	143,017,913
Miles open on 1st April	11,055	12,757	13,106	13,506	13,433	13,893
Guaranteed Railways—						
Miles open on 1st April	3,243	2,588	2,588	2,588	2,587	2,587

161. The gross traffic receipts from State Railways are now expected to exceed the Budget Estimate in the current year by Rx. 483,800, while the working expenses are increased by Rx. 171,600, the net improvement being Rx. 312,200. *State Railways, 1893-94.*

The Budget Estimate was prepared for an increase of Rx. 476,700 over the Actuals of 1892-93, while the improvement now expected in the gross traffic receipts of 1893-94 over the Actuals of 1892-93 is Rx. 960,500.

The Railways named below contribute the increases, as compared with the Budget Estimate, noted against them :—

	Increase. Rx.
East Indian	170,000
Rajputana-Malwa	70,000
Eastern Bengal	80,000
North Western	180,000
Southern Mahratta	70,000
Oudh and Rohilkhand	15,000

These good results are due to an increase in coaching traffic, owing partly to the *Magh Mela* at Allahabad, and to improvement in jute, wheat, seeds, and coal traffic. These increases are to a certain extent absorbed by a fall in the receipts from other Railways of which the undernoted are the most important :—

	Decrease.
	Rx.
South Indian	40,000
Burma	87,500
Indian Midland	12,500

These decreases are the results of a falling-off in the goods traffic, owing to unfavourable crops and to dull markets.

Guaranteed Railways, 1893-94.

162. The gross receipts of the Madras Railway and the Bombay, Baroda and Central India Railway show improvements of Rx. 85,000 and Rx. 115,000 respectively, but indications are not wanting of a falling-off upon the first-named Railway. The Great Indian Peninsula showed a considerable falling-off in the earlier months of this year, but has been doing better lately. The net traffic receipts expected from the three Railways are Rx. 153,100 better than the Actuals of 1892-93, and Rx. 162,500 better than Budget Estimate of 1893-94.

State Railways, 1894-95.

163. The gross receipts of State Railways are estimated for 1894-95 at Rx. 164,600 in excess, and the net traffic receipts at Rx. 21,900 in excess of the Revised Estimate for 1893-94. These very moderate additions are fully justified by increased mileage. It is not considered safe to anticipate the larger revenue which several of the lines are bringing this year. The estimates of the East Indian Railway, the Eastern Bengal Railway, and the North-Western Railway are all placed below the receipts expected in 1893-94. The large deterioration in the "net result" shown in the table in paragraph 160 is caused by the addition of interest charges in India and by the increase in the charge for Exchange on interest and annuities paid in England.

Guaranteed Railways, 1894-95.

164. The net traffic receipts of the three Guaranteed Railways are placed at Rx. 48,000 in excess of the Revised Estimate, and Rx. 201,100 in excess of the Actuals of 1892-93. The Madras line is not expected to do better than in the present year, and it has not been thought prudent to calculate upon a repetition in 1894-95 of the most favourable results attained by the Bombay, Baroda and Central India in the current year. On the other hand, an improvement of Rx. 85,000 is expected on the Great Indian Peninsula Railway, on which the depression in 1893-94 has been abnormal.

IRRIGATION.

IRRIGATION.	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95. Budget.
				Budget.	Revised.	
MAJOR WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue { Direct Re-	1,284,683	1,404,737	1,510,730	1,323,700	1,333,600	1,391,600
{ cepts.						
{ Land Rev-	708,996	673,189	722,306	815,600	792,000	868,500
{ enue.						
Expenditure { Wor k i n g	758,413	761,445	793,951	776,100	771,700	769,200
{ Expenses.						
{ Interest .	1,081,439	1,109,678	1,138,386	1,168,300	1,165,800	1,193,500
Net .	+ 153,827	+ 206,803	+ 300,699	+ 194,900	+ 188,100	+ 297,400
MINOR WORKS.						
Receipts	178,899	194,114	185,866	198,400	194,000	203,700
Expenditure	902,276	1,073,896	1,008,142	915,700	918,800	946,700
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March	27,487,656	28,320,703	28,923,097	29,791,603	29,693,098	30,308,898

165. The Revised Estimate of receipts is Rx. 18,100 below the Budget Estimate of 1893-94. This small decrease is the result of very considerable variations. A reduction of Rx. 20,000 occurs in the Punjab owing to restriction of irrigation due to abundant rainfall, while the North-Western Provinces contribute an excess of Rx. 25,200 owing to under-estimate of income from flow-irrigation and a general under-estimate of the revenue. Bengal also shows an improvement of Rx. 5,000. The share of land revenue is increased by Rx. 15,400 in the Punjab on the Bari Doab Canal, but it is decreased by Rx. 39,200 in Madras owing to an increase budgeted for not having been realised on account of the late date on which orders were issued in connection with the new settlement in the Tanjore District.

166. The irrigation revenue is expected in 1894-95 to exceed the Revised Estimate of 1893-94 by Rx. 144,200.

This improvement falls under—

	Imperial,	Provincial and Local,	TOTAL,
	Rx.	Rx.	Rx.
Direct Receipts—			
Major Works	83,000	—25,000	58,000
Minor Works	6,400	3,300	9,700
Share of Land Revenue—			
Major Works	76,500	...	76,500
TOTAL	165,900	—21,700	144,200

The Imperial share of the improvement under direct receipts from Major Works is Rx. 83,000, and is mainly due to an increase of Rx. 80,900 in the Punjab. The estimated increase of Rx. 76,500 under share of land revenue is due chiefly to the introduction of the new settlement in the Tanjore District of the Madras Presidency.

167. The financial results obtained from Irrigation Works for which Capital and Revenue Accounts are kept during the years 1891-92 and 1892-93 are given below :—

				1891-92.	1892-93.
				Rx.	Rx.
MAJOR WORKS.					
Capital Outlay—					
Direct and Indirect	{	During the year		859,239	614,290
		To end of year		29,636,329	30,250,620
Revenue Account—					
Gross Revenue				2,109,363	2,268,054
Maintenance and Working				840,994	880,694
Net Revenue				1,268,369	1,387,360
Interest				1,109,673	1,138,382
Net Profit				158,696	248,978
Percentage of net Revenue of the year on the Capital Outlay to end of the year				4.28	4.59
MINOR WORKS.					
Capital Outlay—					
Direct and Indirect	{	During the year		75,333	99,452
		To end of year		4,636,651	4,736,103

Financial Results in 1891-92 and 1892-93 of Irrigation Works, for which Capital Accounts are kept.

MINOR WORKS.				1891-92.	1892-93.
<i>Revenue Account—</i>				Rx.	Rx.
Gross Revenue	.	.	.	534,192	481,567
Maintenance and Working	.	.	.	316,249	252,643
Net Revenue				217,943	228,924
Percentage of net Revenue of the year on the Capital Outlay to end of the year				4.70	4.83

The figures in this Table are taken from the administrative accounts. On Minor Works interest on the Capital Outlay is not charged, as the Capital expenditure is incurred from Revenue.

BUILDINGS AND ROADS.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
MILITARY WORKS—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
In Upper Burma	141,524	152,182	169,437	150,000	150,000	100,000
Elsewhere	1,079,152	1,062,336	1,027,362	1,049,700	1,041,000	906,800
Deduct receipts	44,045	49,794	45,274	42,700	46,900	46,800
Net	1,176,631	1,164,724	1,151,525	1,157,000	1,144,100	900,000
CIVIL WORKS—						
<i>Imperial—</i>						
Expenditure	721,860	881,358	772,731	837,600	844,700	661,100
Receipts	47,223	50,807	56,438	59,400	56,400	55,800
<i>Provincial—</i>						
Expenditure	2,188,276	2,461,115	2,162,357	2,280,600	2,162,400	2,026,000
Receipts	308,201	271,319	285,329	268,900	282,200	266,200
<i>Local—</i>						
Expenditure	1,600,095	1,651,761	1,714,593	1,772,700	1,742,200	1,795,200
Receipts	249,820	255,204	266,147	252,900	268,400	260,400

168. The Budget Estimates for 1894-95 for imperial and provincial Expenditure shew large reductions as compared with the Budget Estimates of 1893-94, which are necessary owing to the present financial position. The reductions are—

	Rx.
Military Works	192,900
Imperial Civil Works	176,500
Provincial Civil Works	254,600

Full details of the proposed appropriation of the outlay provided for in the Provincial Civil Works Estimates are not available at present, but the distribution of the expenditure in the Accounts of the past two years and the Budget Estimate of the current year is given below:—

	Actuals, 1891-92.	Actuals, 1892-93.	Budget, 1893-94.
	Rx.	Rx.	Rx.
Erection of new buildings	739,312	631,276	688,832
Construction of roads	287,676	230,421	245,044
Works of public improvement	176,099	93,331	85,035
Repairs of buildings	191,346	167,192	183,067
Repairs of roads	473,929	461,645	474,727
Repairs of works of public improvement	26,244	27,085	30,143
Establishment	453,075	482,943	489,389
Tools and plant	28,004	42,106	34,574
Suspense	32,071	—2,804	14,000
Miscellaneous expenditure by Civil Officers in charge of Public Works	53,359	29,162	35,780
TOTAL	2,461,115	2,162,357	2,280,600

ARMY SERVICES.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
EFFECTIVE SERVICES—						
<i>Regimental Pay and allowances—</i>						
India	7,212,677	7,081,464	7,327,119	7,635,400	7,834,200	7,864,500
England	1,062,587	1,018,679	1,327,173	1,130,000	1,337,100	1,313,900
Exchange	347,201	442,374	798,460	708,700	860,900	938,500
TOTAL	8,622,465	8,542,517	9,452,751	9,474,100	10,032,200	10,116,900
Less—Receipts	19,083	16,586	14,155	16,000	15,100	12,300
Net	8,603,382	8,525,931	9,438,596	9,458,100	10,017,100	10,104,600
<i>Commissariat—</i>						
India	3,068,452	3,681,012	3,664,059	3,383,100	3,464,400	3,585,000
England	52,772	47,266	42,567	34,500	31,800	22,100
Exchange	17,243	20,526	25,610	21,000	20,500	15,800
TOTAL	3,138,467	3,748,804	3,732,236	3,439,200	3,516,700	3,622,900
Less—Receipts	435,315	373,355	412,173	408,200	428,300	432,000
Net	2,703,152	3,375,449	3,320,063	3,031,000	3,088,400	3,190,900
<i>Ordnance—</i>						
India	715,984	724,316	790,195	902,100	818,900	912,200
England	728,274	841,464	593,772	543,000	555,000	448,500
Exchange	237,964	365,416	357,228	340,500	357,300	320,400
TOTAL	1,682,222	1,931,196	1,741,195	1,785,600	1,731,200	1,681,100
Less—Receipts	90,760	108,683	114,658	98,200	83,000	94,100
Net	1,591,462	1,822,513	1,626,537	1,687,400	1,648,200	1,587,000
<i>Other Heads—</i>						
Expenditure	3,504,367	4,034,978	3,736,616	3,702,700	3,453,600	3,386,200
Receipts	176,023	205,578	243,463	171,200	212,500	183,800
Net	3,328,344	3,829,400	3,493,153	3,531,500	3,241,100	3,202,400
NON-EFFECTIVE SERVICES—						
India	962,165	940,775	931,156	943,300	929,500	923,200
England	2,095,632	2,149,070	2,388,297	2,253,400	2,281,600	2,350,500
Exchange	684,750	933,261	1,436,860	1,413,100	1,469,000	1,678,900
TOTAL	3,742,547	4,023,106	4,756,313	4,609,800	4,680,100	4,952,600
Less—Receipts	64,454	76,202	79,871	75,500	86,500	87,500
Net	3,678,093	3,946,904	4,676,442	4,534,300	4,593,600	4,865,100
GRAND TOTAL—						
India	14,799,128	15,741,062	15,589,091	15,693,500	16,011,800	16,169,200
England	4,440,125	4,559,513	4,888,796	4,407,500	4,502,900	4,427,800
Exchange	1,450,815	1,980,026	2,941,224	2,820,400	2,899,100	3,162,700
TOTAL	20,690,068	22,280,601	23,419,111	23,011,400	23,413,800	23,759,700
Less—Receipts	785,635	780,404	864,320	769,100	825,400	809,700
Net	19,904,433	21,500,197	22,554,791	22,242,300	22,588,400	22,950,000

169. The expenditure in India continues to increase. Generally speaking the causes may be said to be—the fall in the rate of Exchange, which affects the amount of pay given to British troops in India, and the percentage of pay granted as Exchange compensation; the increase in the number of volunteers; the

greater cost of ammunition and appliances manufactured in India in consequence of the adoption of more elaborate and scientific armaments; the development of local manufactures of all kinds whereby the home charges have been reduced at the expense of the Indian Estimates; the occupation of Gilgit; and the increase in the price of food-supplies in India.

The expenditure in England shows promise of reduction. Exceptionally heavy outlay on Ordnance stores began in 1887-88 in connection with the arming of British troops with magazine rifles, with the supply of the new breech-loading field guns to Batteries in India, and with the completion of the mobilization reserves. These measures have now been practically completed.

This reduction in the Home charges is, however, to some extent counter-balanced by the increase in the effective charges due to the grant of deferred pay to the British Army, and by the increase in non-effective charges, namely, the pension charges for British troops who have served in India, and the pay and pension of non-effective and retired officers of the Indian service.

The increase under Exchange is due to the fall in the rate.

SPECIAL DEFENCE WORKS.

170. The following table shows the expenditure on "Special Defence Works":—

*Expenditure on
Defence Works
since their
commencement.*

	Rx.
To end of 1886-87	150,409
1886-87	325,626
1887-88	456,017
1888-89	789,595
1889-90	689,481
1890-91	491,637
1891-92	604,848
1892-93	458,060
1893-94 Budget Estimate Rx. 536,600; Revised Estimate .	342,000
1894-95 Budget „	152,300
	<hr/> 4,460,173

*Revised Estimate,
1893-94.*

171. The difference of Rx. 194,600 between the Revised and Budget Estimates is due to the expenditure in England on armaments and stores having been over-estimated and also to a reduced programme of works in India. The Budget Estimate for 1894-95 is less than the Revised Estimate for 1893-94 by Rx. 189,700, owing to the postponement of several works and to the approaching completion of the supply of stores and armaments for the Aden defence works.

172. The total expenditure on special defence works being estimated at Rx. 5,030,000, if the amounts provided in the Estimates for 1893-94 and 1894-95 are spent, there will remain Rx. 569,827 for Expenditure in 1895-96 and future years.

Section V.—Capital Expenditure on Public Works not charged against Revenue.

173. The Capital Outlay on Railways and Irrigation Works not charged to Revenue has been for many years limited to an annual sum of Rx. 3,500,000. As it was considered desirable to push on the construction of those useful works at a more rapid rate than that limit allowed, it was decided when the Famine Grant was restored that the whole amount available from that grant, after meeting direct Famine Relief Charges and the net charge on account of the Bengal-Nagpur and Indian Midland Railways, should be devoted to the

construction of Protective Railways. Accordingly, since 1890-91 the total limit on the annual Capital Expenditure on Railways and Canals has been Rx. 3,500,000, not charged to Revenue, *plus* the amount available from the Famine Grant, usually about Rx. 1,100,000.

In June 1892 the Secretary of State authorised the Government of India to increase the annual expenditure not charged to Revenue by Rx. 500,000 above the limit of Rx. 3,500,000 in cases where the Government of India are satisfied that the money can without inconvenience be supplied to enable Companies to undertake new lines of railway and extensions.

In 1894-95, as already explained, the financial necessities require the temporary suspension of the Famine Grant. The ordinary programme for Capital Expenditure has therefore had to be restricted to Rx. 3,500,000. The additional Rx. 500,000 provisionally sanctioned by the Secretary of State in June 1892 has also been entered in the Estimates in case it may be required for expenditure by Companies, and this provision brings the total estimate of the expenditure not charged to Revenue up to Rx. 4,000,000.

48.—STATE RAILWAYS—CONSTRUCTION.

174. The Budget grant for 1892-93 amounted to Rx. 4,615,000 as under :—

1892-93.

	Rx.
Normal amount provided under "Not charged to Revenue"	3,500,000
<i>Deduct</i> —Provision for Irrigation Works	550,000
	<hr/>
Leaving for Railways	2,950,000
<i>Add</i> —for Bareilly-Rampur-Moradabad Railway	375,000
„ for Jherria Extension of East Indian Railway	160,000
	<hr/>
Total under 48	3,485,000
Provided under 34	1,011,700
„ „ 37	118,300
	<hr/>
	4,615,000

175. The Revised Estimate for that year provided for a total expenditure of Rx. 4,589,100 against which the actual expenditure incurred amounted to Rx. 4,640,893, thus exceeding the Revised Estimate by Rx. 51,793 and the Budget provision by Rx. 25,893.

The details are :—

	Revised. Rx.	Actuals. Rx.
48—State Railways—Construction	3,436,700	3,455,199
34—Construction of Protective Railways	993,900	984,469
37—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	158,500	201,225
	<hr/>	<hr/>
TOTAL	4,589,100	4,640,893

176. The amounts provided for Railway Construction in the Estimates are as follow :—

Revised Estimate,
1893-94, and
Budget Estimate,
1894-95.

	Budget, 1893-94.	Revised, 1893-94.	Budget, 1894-95.
	Rx.	Rx.	Rx.
34—Construction of Protective Railways	1,054,300	1,079,700	...
48—State Railways—Construction	2,800,000	2,947,700	3,450,000
	<hr/>	<hr/>	<hr/>
TOTAL	3,854,300	4,027,400	3,450,000

77. The distribution of the amounts of the Revised Estimate for 1893-94 and of the Budget Estimate for 1894-95 is as follows:—

	Revised, 1893-94.	Budget, 1894-95.
<i>Expenditure by State agency—</i>		
Open Lines—		
	Rx.	Rx.
North-Western	220,400	220,000
Oudh and Rohilkhand	48,620	74,300
Eastern Bengal	109,400	90,000
Burma	62,240	40,000
Warora Colliery	10,660	25,000
Umaria Colliery	—4,370	4,400
Frontier Railway Reserve Material	13,690	700
Petroleum Operations	100	...
Nagpur-Chhatisgarh Depreciation Account	—600	...
TOTAL	460,040	454,400
Lines under construction—		
East Coast	996,800	760,000
Mu Valley	289,140	300,000
Lucknow-Rae Bareli	84,330	10,000
Bareilly-Rampur-Moradabad	386,550	138,600
Gradient Improvements on North Western	143,700	50,000
Mari-Attock	82,600	50,000
Mushkaf-Bolan	516,180	500,000
TOTAL	2,499,300	1,808,600
TOTAL STATE AGENCY	2,959,340	2,263,000
<i>Expenditure by agency of Companies—</i>		
Open Lines—		
East Indian, including Jherria Extension	541,100	240,000
Rajputana-Malwa System	50,400	97,000
Palanpur-Deesa	9,800	3,000
Tirhoot	18,300	80,000
Bhopal	22,500	14,000
Wardha Coal . . . . .	...	2,000
Dhond and Manmad	10,700	13,000
South Indian	72,500	60,000
Guntakal Hindupur	10,400	5,000
Bezvada Extension	500	1,000
TOTAL	736,200	515,000
Lines under construction—		
Godhra-Rutlam	428,000	132,000
Assam-Bengal (land)	80,000	40,000
TOTAL	508,000	172,000
TOTAL COMPANY'S AGENCY	1,244,200	687,000
TOTAL ALLOTMENTS	4,203,540	2,950,000
Deduct—Lapses anticipated	112,900	...
Decrease in Stores Balance	4,090,640	...
Amount held in reserve for outlay through Companies	63,240	500,000
TOTAL GRANT	4,027,400	3,450,000

49.—IRRIGATION.

178. The figures of Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are—

Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		Budget, 1894-95.
			Budget.	Revised.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
483,849	729,664	531,091	750,000	695,400	550,000

The difference of Rx. 54,600 between the Revised and Budget Estimates represents the amount transferred to the grant under 48—State Railways. The decrease in the provision for the ensuing year is due to the restricted programme of expenditure necessitated by the existing financial pressure.

Section VI.—Ways and Means.

HOME TREASURY.

179. The Budget and Revised Estimates for 1893-94 and the Budget Estimate for 1894-95 of the transactions of the Home Treasury are as follow :—

	Budget, 1893-94.	Revised, 1893-94.	Budget 1894-95.
RECEIPTS.			
	£	£	£
Council Bills	18,700,000	9,400,000	17,000,000
Permanent Debt incurred	1,300,000	2,686,000	...
Temporary Debt incurred, net . . . . .	...	6,000,000	2,300,000
Capital Receipts from Railway Companies	1,420,000	97,800	1,915,000
Deposits and Advances, net	2,200	3,600	—800
Add—Opening Balance	2,602,826	2,268,388	959,988
TOTAL	24,025,026	20,455,788	22,174,188
OUTGOINGS.			
Excess of Expenditure over Revenue	15,650,300	15,721,900	15,657,100
Expenditure not charged to Revenue	1,160,600	796,000	865,000
Permanent Debt discharged—			
Oudh and Rohilkhand Railway Debentures	729,000	729,000	...
South Indian Railway Debentures	520,200	520,200	...
India 5 per cent. and 4 per cent. Stock . . . . .	...	2,100	...
Issues to Railway Companies on Capital Account	2,609,200	778,600	2,826,400
On account of Remittances from India, net	1,383,200	948,000	1,114,200
Add—Closing Balance	1,972,526	959,988	1,711,488
TOTAL	24,025,026	20,455,788	22,174,188

180. The most important event affecting the Ways and Means of the year was the failure for a time to sell bills on India after the closure of the Indian mints, with effect from 26th June 1893, to the free coinage of silver. It is now estimated that the total drawings of the Secretary of State in 1893-94 will be £9,400,000 against £18,700,000 entered in the Budget Estimate. The deficiency is met (1) by temporary loans to the extent of a net sum of £6,000,000; (2) by the issue of India 3½ per cent. debentures for £1,386,000; (3) by a reduc-

1893-94. Council Bills.

tion in the cash balances of £1,012,538; and (4) by reduced payments on account of Expenditure not charged to Revenue, of family remittances of officers from India, and of issues to Railway Companies.

1893-94.
Permanent
Sterling Debt.

181. It was stated in paragraph 93 of the last Financial Statement that a 3 per cent. sterling loan of £1,300,000 would be raised in 1893-94 for the discharge of Oudh and Rohilkhand and South Indian Railway Debentures and for advances to Railway Companies. This loan was raised at an average price of £98 17s. 3d. per cent.

In addition to the above loan, the Secretary of State issued in September 1893 £1,386,000 India 3½ per cent. debentures repayable after five years in 1898. This issue was required to meet to some extent the demands on the Home Treasury during the period in which the Council Bills were not sold.

1893-94.
Temporary Ster-
ling Loans.

182. It has already been mentioned that the failure of Council Bills for a time necessitated the provision of funds in England by temporary loans in 1893-94. The entries in the Revised Estimate on this account are as follow:—

		£
<i>Temporary Debt incurred—</i>		
Loans on security of India Bills	6,000,000	
Loans on security of East India Bonds	4,750,000	
	<hr/>	
TOTAL	10,750,000	
<i>Temporary Debt discharged—</i>		
Loans on security of East India Bonds	4,750,000	
	<hr/>	
NET	6,000,000	

The India Bills have a currency of six months only and were raised—

- (1) £2,000,000 in November 1893 at an average rate of interest of £2 16s. 7d. per cent. per annum;
- (2) £1,500,000 in December at £2 12s. 3d. per cent.; and
- (3) £2,500,000 in January at £2 7s. 7d. per cent.

The loans on the security of East India Bonds were raised from time to time according to the requirements of the Home Treasury, and have been discharged with funds obtained by the issue of India Bills.

1893-94.
Payments to Rail-
way Companies.

183. The net payments to Railway Companies will be less by £508,400 than taken in the Budget Estimate. Most of the reduction occurs in the issue of funds for Stores and Establishment charges. The estimates of these issues are based on information supplied by the companies, and generally prove too high.

1893-94. Deposits
and Advances.

184. The net receipts on account of "Deposits and Advances" are now expected to exceed the Budget Estimate owing to smaller advances having been made on account of Expenditure in England on Defence Works at Aden recoverable from the Imperial Government.

1893-94. Remit-
tances from India

185. The reduction in the net payments on account of remittances is caused by (1) the abolition in August 1893, when Exchange Compensation Allowances were granted, of the system under which Military and some other officers were allowed to make family remittances through the Government Account; (2) the payments for railway stores having been less than the estimate; and (3) considerable repayments by Her Majesty's Treasury and other Public Departments in respect of advances or services in India.

1894-95.
Home Treasury.

186. Provision is made in 1894-95 for a net payment to Railway Companies of their Deposits of £911,400 and for other net disbursements, excluding Loans and Council Bills, of £17,637,100.

It will be seen that the present intention of the Secretary of State is to draw in 1894-95 £17,000,000 by bills on India, and to borrow by temporary loans a net sum of £2,300,000, partly to meet the net disbursements and partly to replenish the Home Treasury balances which have been reduced considerably below the normal amount in the current year. 1894-95.
Ways and Means.

The gross amount of the temporary loans is entered at £8,300,000; but provision is made for the repayment of the outstanding balance of those loans raised in 1893-94, namely, £6,000,000.

It should be understood that, in stating the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme.

INDIA.

187. The following is a summary of the Estimate of Ways and Means in India:— Ways and Means
in India.

	1893-94.		1894-95.
	Budget.	Revised.	Budget.
RECEIPTS.			
1. Excess of Revenue in India over the Expenditure charged against it	Rx. 23,869,800	Rx. 24,051,400	Rx. 26,538,900
2. Public Loan	3,000,000	3,499,100	...
3. Loan from Rampur State	220,000	220,000	...
4. Increase of the Unfunded Debt, mostly Savings Bank Deposits, net	882,200	598,400	490,500
5. Other items, net	700,500	1,138,100	885,100
6. For Remittance to Secretary of State, net	1,374,200	882,700	1,107,000
Add—Opening Balance	15,204,205	15,271,756	26,251,756
TOTAL	45,250,905	45,661,456	55,273,256
OUTGOINGS.			
7. Excess Expenditure charged to Provincial Balances.	751,200	478,800	1,184,400
8. Expenditure not charged to Revenue.	1,661,600	2,334,600	2,517,100
9. Rupee Loan discharged	5,000	1,101,000	151,000
10. Loans to Municipalities, etc., net	—288,200	—858,300	491,100
11. Issues on Capital Account to Railway Companies, net.	376,400	152,800	102,500
12. Council Bills—Sterling Amount	18,522,100	9,857,500	17,000,000
13. Do. Exchange	11,579,700	6,343,300	12,142,900
Add—Closing Balance	12,643,105	26,251,756	21,684,256
TOTAL	45,250,905	45,661,456	55,273,256

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

188. It has been explained in Part I of this Statement that the failure to sell Council Bills for a time has led to a large accumulation of cash balances in India. It is now expected that the balance in the Indian Treasuries on 31st March 1894 will be Rx. 26,251,756 against Rx. 12,643,105 taken in the Budget Estimate. The increase of Rx. 13,608,651 is fully explained by the smaller payments of Council Bills, which with Exchange are entered in the Revised Estimate at Rx. 16,200,800 against Rx. 30,101,800 taken in the Budget Estimate. The other noticeable features in the Ways and Means of this year are (1) an increase of Rx. 500,000* in the 3½ per cent. Public Loan of the year; (2) the 1893-94.
Main Features.

* The amount entered in the statement in paragraph 187 is Rx. 499,100; the difference of Rx. 900 is due to a tenderer for that amount having failed to take up his allotment.

repayment of the greater part—Rx. 1,100,000—of the outstanding balance of the $4\frac{1}{2}$ per cent. loans; (3) an unanticipated receipt from the Bombay Municipality of Rx. 420,600, the amount of the balance of its loan due to Government; (4) a reduction of Rx. 283,800 under "Unfunded Debt;" this is due to the growth of the Savings Banks balance being less than anticipated—a result of the notice of reduction in the rate of interest from 1st April 1894; and (5) a reduction in the receipts for remittances to England owing to the discontinuance of family remittances through Government of Military and other officers.

1893-94.
New $3\frac{1}{2}$ per cent.
loan of
Rx. 3,500,000.

189. By Notification No. 2984, published in the *Gazette of India Extraordinary* of 14th July 1893, tenders were invited for a Public Loan of Rx. 3,500,000 at a rate of interest of $3\frac{1}{2}$ per cent. per annum. The tenders received were opened simultaneously at Calcutta, Madras, and Bombay on the 15th August 1893. The average rate of issue was Rs 96-3-2 $\frac{1}{2}$ pies per cent.

In the Budget Statement of last year the probable amount of the loan in the year was stated as three crores. It was subsequently decided to discharge the outstanding balance of the $4\frac{1}{2}$ per cent. loans, which matured on 15th September 1893, amounting to about 134 lakhs. This necessitated an increase in the amount of the new loan. An improvement in the cash balances, due to the repayment to the Government by the Bombay Municipality of a loan of 42 lakhs and to other causes, rendered it possible to restrict the increase to 50 lakhs. It was considered that the credit of the Indian Government now stands sufficiently high to justify the offer of $3\frac{1}{2}$ per cent. only on the new loan instead of 4 per cent., the rate at which the Government of India has borrowed in India for many years. The quoted market price of the $3\frac{1}{2}$ per cent. paper is now above par.

Discharge of $4\frac{1}{2}$
per cent. loans.

190. Simultaneously with the issue of the Notification inviting tenders for the new $3\frac{1}{2}$ per cent. loan of 1893-94 the balance of the $4\frac{1}{2}$ per cent. loans of 1878 and 1879 (except the 7 shillings per cent. portion) was notified for discharge on 14th October 1893 by Notification No. 2985, dated 14th July 1893. An option was given to pay in $4\frac{1}{2}$ per cent. Notes the amounts due on tenders for the new loan. It is now expected that the total payments in discharge of the $4\frac{1}{2}$ per cent. loans will be Rx. 1,100,000 in the current year and Rx. 150,000 in 1894-95, and the estimates have been prepared accordingly.

1894-95.
Main Features.

191. The Budget Estimate of 1894-95 provides for the payment of Council Bills for £17,000,000. Though the sterling amount is less than the Budget Estimate of 1893-94 by £1,700,000, equivalent at 1s. 2d. the rupee to Rx. 2,914,300, the decrease in the rupee payments will be only Rx. 958,900.

Owing to the large accumulation of cash balances, it will not be necessary to raise any loan in India in 1894-95, but, on the other hand, provision has been made to meet in full the demands of Local Governments and Administrations for advances to Municipalities and Local Bodies and also to meet an expenditure of Rx. 500,000 on Railway Construction in excess of the ordinary limit of Rx. 3,500,000 fixed for such expenditure from loans and balances.

Public loan.

192. Though it has above been stated that it is not the present intention of the Government of India to raise any loan in 1894-95, yet full liberty is reserved, as usual, to alter the programme now announced to any extent that may be considered desirable.

193. The following are the details of the transactions of Savings Banks *Savings Banks.* during the last few years :—

YEAR.						Net additions to deposits ca. h.	Interest.	Total addition.
						Rx.	Rx.	Rx.
1887-88	.	.	.	.	.	656,300	224,000	880,300
1888-89	.	.	.	.	.	685,00	261,800	947,000
1889-90	.	.	.	.	.	—362,900	272,200	—90,700
1890-91	.	.	.	.	.	250,700	279,700	530,400
1891-92	.	.	.	.	.	517,900	306,200	824,100
1892-93	.	.	.	.	.	548,900	339,400	888,300
1893-94	Budget	.	.	.	.	438,600	372,400	811,000
1893-94	Revised	.	.	.	.	203,500	366,800	570,300
1894-95	Budget	.	.	.	.	111,400	325,800	437,200

The Post Office Savings Banks deposits would have shown the usual progressive increase but for the notice given of the reduction of the rate of interest from $3\frac{3}{4}$ to $3\frac{1}{8}$ per cent. with effect from the 1st of April next. The withdrawals this year have been heavy since the issue of the notification on 30th December, and only a small net receipt is estimated for next year.

194. The *minus* figure under the head of Loans to Municipalities in the *Loans to Municipalities, etc.* table in paragraph 187 is due to certain large repayments made during the year. It was stated in paragraph 100 of the last Financial Statement that the Bombay Port Trust took advantage of the favourable state of the money market to raise a 4 per cent. loan to repay Government in 1893-94 the balance of a $4\frac{1}{2}$ per cent. loan of Rx. 616,100. A similar application from the Bombay Municipality for the repayment of a balance of about 42 lakhs was granted in the course of the year. The gross amount placed at the disposal of Local Governments for advances to Local Bodies, etc., in 1894-95 is Rx. 833,700, while the similar allotments for the two preceding years were Rx. 608,200 in 1893-94 and Rx. 662,900 in 1892-93. It was necessary in the previous year to curtail the demands of the Local Governments on a consideration of the ways and means of the year, but the present state of the balances has enabled Government to provide for the full amount asked for next year.

195. The current year is now expected to close with a cash balance of *Cash balances.* Rx. 26,251,756 and for 1894-95 a closing balance of Rx. 21,684,256 is taken. The estimated transactions of the year thus result in a reduction in the balances by Rx. 4,567,500.

Section VII.—Summary.

196. The principal features in this Statement are—

- (1) The Accounts of 1892-93 have closed with a deficit of Rx. 833,412.
- (2) The Revised Estimates of 1893-94 show a deficit of Rx. 1,792,800, an amount somewhat in excess of that entered in the Budget Estimate, Rx. 1,595,100. There has been a decrease of Revenue under two important heads, Opium and Salt; but the Revenue generally has shown satisfactory progress, particularly the Railway Revenue. Notwithstanding the grant of Exchange Compensation Allowances, the expenditure of the year on the whole will not differ much from the amount entered in the Budget

Estimates. The rate of exchange is taken in the Revised Estimate at 1s. 2'6*d.* the rupee against the Budget rate of 1s. 2'75*d.*: this difference increases the direct charge under Exchange by Rx. 265,900.

- (3) A loan of Rx. 3,500,000 at $3\frac{1}{2}$ per cent. interest was raised in India at an average price of Rs. 96-3-2 $\frac{1}{2}$ per centum. The balance (Rx. 1,341,400) of the $4\frac{1}{2}$ per cent. loans was notified for discharge; Rx. 1,100,000 will be paid this year: the whole amount ceased to bear interest from the 14th October 1893.
- (4) The Mints were closed to the free coinage of silver at the end of June 1893. For several months thereafter the Secretary of State was not able to sell Council Bills in any quantities. His drawings during 1893-94 are now estimated at £9,400,000, while the Budget Estimate was for £18,700,000. It has therefore been necessary to replenish the Home Treasury balances by temporary borrowing. The diminution in the drawings has at the same time caused a very large increase in the cash balances in India, which are now expected to amount on the 31st March 1894 to Rx. 26,251,756 against the Budget Estimate of Rx. 12,643,105.
- (5) The Budget Estimates for 1894-95 show a deficit of Rx. 301,900.
- (6) The deficit with which the Government of India were threatened in 1894-95 was between three crores and three-and-a-half crores of rupees. The measures by which the deficit has been reduced to the amount shown in the Estimates are—
 - (a) stringent economy in expenditure;
 - (b) the temporary suspension of a portion of the Famine Grant, Rx. 1,076,200;
 - (c) contributions from Provincial Governments, amounting to Rx. 405,000; and
 - (d) the imposition of Import Duties estimated to yield in 1894-95 a net return of Rx. 1,140,000.
- (7) Apart from the new taxation, the Revenues are expected to yield a substantial increase in 1894-95. But the Opium Revenue shows a considerable decrease, the net Opium Revenue being taken at Rx. 4,138,300 as compared with the Budget Estimate for 1893-94 of Rx. 5,061,200.
- (8) The rate of exchange is taken at 1s. 2*d.* the rupee as compared with 1s. 2 $\frac{3}{4}$ *d.* in the Budget Estimate of 1893-94, and there is an addition to the direct expenditure under Exchange of Rx. 1,371,500; Exchange Compensation Allowances are estimated to cost in 1894-95 Rx. 1,113,300, of which Rx. 400,400 will be Provincial. In consequence of the sterling borrowing necessitated by the failure to sell Council Bills during a part of 1893-94, the Interest charges in England in 1894-95 will be considerably increased, but other decreases in sterling expenditure nearly counterbalance that increase.
- (9) The Capital Expenditure on Railways and Irrigation Works not charged against Revenue is estimated at Rx. 3,643,100 in 1893-94 and at Rx. 4,000,000 in 1894-95. In 1893-94 there is in addition an expenditure on the Construction of Railways of Rx. 1,079,700

charged to the Famine Grant : expenditure from the Famine Grant on this account will not be incurred in 1894-95.

- (10) It is expected that the Secretary of State will in 1894-95 sell Council Bills to the amount of £17,000,000 and will raise temporary loans of £8,300,000, out of which he will use £6,000,000 to repay the temporary loans borrowed in 1893-94. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills or raised by loan as he may find occasion.
- (11) It is estimated that the closing balance in the Treasuries in India on 31st March 1895 will amount to Rx. 21,684,256, and it is accordingly not intended to issue any public loan in India in 1894-95. Full liberty is however reserved to the Government of India to vary this intention in any way and to any extent which may be found expedient.
- (12) The programme embodied in the Budget Estimates of 1894-95 is described as a programme of retrenchment and of vigilance intended to tide the Government over a transition period.

J. WESTLAND.

APPENDIX.

ACCOUNTS AND ESTIMATES.

Accounts	1892-93.
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General Statement of the Accounts and Estimates of the Revenue
India, in India

		For details vide Statement.	RECEIPTS.			
			ACCOUNTS, 1893-94.	BUDGET ESTIMATE, 1893-94.	REVISED ESTIMATE, 1893-94.	BUDGET ESTIMATE, 1894-95.
Revenue—						
Principal Heads of Revenue—						
Land Revenue	A	24,905,328	25,157,200	25,492,300	25,703,600	
Opium . . . . .	...	7,993,180	7,316,200	6,694,400	6,393,600
Salt . . . . .	...	8,656,104	8,587,800	8,346,200	8,629,200
Stamps . . . . .	...	4,448,540	4,434,100	4,551,000	4,561,800
Excise . . . . .	...	5,242,443	5,145,900	5,357,900	5,317,600
Other Heads . . . . .	...	9,821,780	9,849,300	9,772,400	11,000,300
TOTAL PRINCIPAL HEADS RX.	...	61,067,375	60,490,500	60,214,200	61,606,100	
Interest	A	869,727	893,600	874,600	856,800	
Post Office, Telegraph, and Mint	„	2,736,953	2,720,800	2,738,200	2,656,500	
Receipts by Civil Departments	„	1,607,876	1,635,500	1,636,100	1,611,700	
Miscellaneous	„	876,994	982,900	960,900	982,700	
Railways	„	19,077,103	19,551,700	20,206,500	20,408,400	
Irrigation	„	2,418,902	2,337,700	2,319,600	2,463,800	
Buildings and Roads	„	653,188	623,900	654,000	629,200	
Receipts by Military Department	„	864,320	769,100	825,400	809,700	
TOTAL REVENUE RX.	...	90,172,438	90,005,700	90,429,500	92,024,900	
Debt, Deposits, and Advances—						
Permanent Debt (net Incurred)	C	...	3,265,800	10,052,800	2,149,000	
Unfunded Debt (net Incurred)	„	963,902	882,200	598,400	490,500	
Deposits and Advances (net)	„	749,274	...	4,576,100	...	
Loans and Advances by Imperial Government (net Receipts)	„	...	564,400	1,032,300	1,900	
Capital of Railway Companies (net Receipts)	„	692,280	...	...	...
Remittances (net)	„	128,840	...	313,000	...	
Secretary of State's Bills drawn	„	16,532,215	18,700,000	9,400,000	17,000,000	
TOTAL RECEIPTS	...	109,238,949	113,418,100	116,402,100	111,666,300	
Balance on 1st April—India . . . . .	...	17,287,005	15,204,205	15,271,756	26,251,756
England . . . . .	...	4,122,626	2,602,826	2,268,388	959,988
GRAND TOTAL	...	130,648,580	131,225,131	133,942,244	138,878,044	

and Expenditure and Receipts and Disbursements of the Government of and in England.

		For details vide Statement.	DISBURSEMENTS.			
			ACCOUNTS, 1892-93.	BUDGET ESTIMATE, 1893-94.	REVISED ESTIMATE, 1893-94.	BUDGET ESTIMATE, 1894-95.
Expenditure—						
Direct Demands on the Revenues	B	9,461,694	10,387,300	9,961,100	10,662,600	
Interest	"	4,374,263	4,065,900	4,432,200	4,611,400	
Post Office, Telegraph, and Mint	"	2,505,625	2,609,300	2,557,800	2,595,800	
Salaries and Expenses of Civil Departments	"	14,259,912	14,472,000	14,559,600	14,959,200	
Miscellaneous Civil Charges	"	5,537,840	5,538,100	5,619,100	5,754,000	
Famine Relief and Insurance	"	1,116,103	1,159,800	1,138,300	55,000	
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	339,487	75,100	77,100	24,400	
Railway Revenue Account	"	20,924,155	21,545,800	21,803,500	22,538,300	
Irrigation	"	2,040,479	2,860,100	2,856,300	2,909,400	
Buildings and Roads	"	5,846,480	6,090,600	5,940,300	5,489,100	
Army Services	"	23,419,111	23,011,400	23,413,800	23,759,700	
Special Defence Works	"	458,060	536,600	342,000	152,300	
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL Rx.	...	91,183,209	92,352,000	92,701,100	93,511,200	
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	103,250	...	116,400	...	
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—280,609	—751,200	—595,200	—1,184,400	
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.	...	91,005,850	91,600,800	92,222,300	92,326,800	
Expenditure not charged to Revenue—						
Capital Outlay on Railways and Irrigation Works Rx.	End of B	3,986,290	3,550,000	3,643,100	4,000,000	
Debt, Deposits, and Advances—						
Permanent Debt (net Discharged)	C	376,405	...	...	...
Deposits and Advances (net)	"	...	1,085,800	...	641,400	
Loans and Advances by Imperial Government (net Advances)	"	356,268	...	...	...
Loans and Advances by Provincial Governments	"	493,340	276,200	174,000	493,000	
Capital of Railway Companies (net Payments)	"	...	1,565,600	833,600	1,013,900	
Remittances (net)	"	...	9,000	...	7,200	
Secretary of State's Bills paid	"	16,890,283	18,522,100	9,857,500	17,000,000	
TOTAL DISBURSEMENTS	...	113,108,436	116,609,500	106,730,500	115,482,300	
Balance on 31st March—India . . . . .	...	15,271,756	12,643,105	26,251,756	21,684,256
England . . . . .	...	2,268,388	1,972,526	959,988	1,711,488
GRAND TOTAL	...	130,648,580	131,225,131	133,942,244	138,878,044	
Revenue expenditure chargeable thereon		Rs. 90,172,438	Rs. 90,005,700	Rs. 90,429,500	Rs. 92,024,000	
		91,005,850	91,600,800	92,222,300	92,326,800	
Surplus (+) or Deficit (—)		—833,412	—1,595,100	—1,792,800	—301,000	

STEPHEN JACOB,
Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

A.—STATEMENT of the REVENUE of

HEADS OF REVENUE.	ACCOUNTS, 1892-93.					REVISED.	
	INDIA.		England.	Exchange.*	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
Principal Heads of Revenue—	<i>Rx.</i>	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
I.—Land Revenue	15,843,354	9,061,974	...	...	24,905,328	16,347,200	9,145,100
II.—Opium	7,993,180	...	...	...	7,993,180	6,694,400	...
III.—Salt	8,625,046	31,058	...	...	8,656,104	8,318,600	27,600
IV.—Stamps	1,173,538	3,275,002	...	...	4,448,540	1,202,300	3,348,700
V.—Excise	3,971,350	1,271,093	...	...	5,242,443	4,055,400	1,302,500
VI.—Provincial Rates	570	3,705,928	...	...	3,706,498	3,600	3,482,700
VII.—Customs	1,600,232	17,401	...	...	1,617,633	1,641,500	17,200
VIII.—Assessed Taxes	965,212	720,929	...	...	1,686,141	991,700	738,600
IX.—Forest	928,640	662,692	...	...	1,591,332	986,000	691,100
X.—Registration	216,480	213,584	...	...	430,064	215,100	212,400
XI.—Tributes from Native States	790,112	...	...	...	790,112	792,500	...
TOTAL	42,107,714	18,950,661	...	...	61,067,375	41,248,300	18,965,900
XII.—Interest	710,414	120,004	24,543	14,766	869,727	716,600	142,200
Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,481,264	7,611	...	...	1,488,875	1,541,800	7,900
XIV.—Telegraph	922,487	...	9,525	5,731	937,743	957,000	...
XV.—Mint	310,256	...	49	30	310,335	228,100	...
TOTAL	2,714,007	7,611	9,574	5,761	2,736,953	2,726,900	7,900
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	26,122	351,322	...	...	377,444	20,700	356,400
Jails	41,397	267,800	...	...	309,197	44,600	269,100
XVII.—Police	15,967	380,000	...	...	395,967	14,400	393,300
XVIII.—Marine	29,036	127,819	...	...	156,855	31,500	126,400
XIX.—Education	1,216	209,071	...	...	210,287	1,400	215,700
XX.—Medical	219	66,708	3,094	1,861	71,882	500	68,500
XXI.—Scientific and other Minor Departments	10,780	74,639	515	310	86,244	10,900	79,200
TOTAL	124,737	1,477,359	3,609	2,171	1,607,876	124,000	1,508,600
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, &c.	153,558	47,183	101,000	60,764	362,505	162,400	48,500
XXIII.—Stationery and Printing	32,412	48,429	...	...	84,841	2,600	53,600
XXIV.—Exchange	19,686	...	...	...	19,686	102,000	...
XXV.—Miscellaneous	95,686	306,749	7,197	4,330	413,962	99,600	302,000
TOTAL	301,342	402,361	108,197	65,094	876,994	393,600	404,100
Railways—							
XXVI.—State Railways (Gross Receipts)	14,810,148	1,004,291	230	138	15,814,807	15,767,700	1,007,300
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,244,413	...	...	...	3,244,413	3,397,500	...
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	17,883	...	...	...	17,883	33,700	...
TOTAL	18,072,444	1,004,291	230	138	19,077,103	19,198,900	1,007,300
Irrigation—							
XXIX.—Major Works: Direct Receipts	761,139	749,591	...	...	1,510,730	608,400	725,200
Portion of Land Revenue due to Irrigation	722,306	...	...	...	722,306	792,000	...
XXX.—Minor Works and Navigation	42,135	143,731	...	...	185,866	44,000	150,000
TOTAL	1,525,580	893,322	...	...	2,418,902	1,444,400	875,200
Buildings and Roads—							
XXXI.—Military Works	45,274	...	...	...	45,274	46,900	...
XXXII.—Civil Works	12,067	551,476	27,704	16,667	607,914	14,600	550,600
TOTAL	57,341	551,476	27,704	16,667	653,188	61,500	550,600
Receipts by Military Department—							
XXXIII.—Army: Effective	723,892	...	37,810	22,747	784,419	674,600	...
Non-effective	66,151	...	8,566	5,154	79,871	70,400	...
TOTAL	790,043	...	46,376	27,901	864,320	745,000	...
TOTAL REVENUES	66,403,622	23,416,085	220,233	132,498	90,172,438	66,659,200	23,461,800

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure which include transactions in England

INDIA, in India and in England.

ESTIMATE, 1893-94.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1893-94.	BUDGET ESTIMATE, 1894-95.					Increase + Decrease— of Budget, 1894-95, as compared with Budget Estimates, 1893-94.	Increase + Decrease— of Budget, 1894-95, as compared with Revised Estimates, 1893-94.
England.	Exchange.* 11. 2 ^d .	TOTAL.		INDIA.		England.	Exchange.* 11. 2 ^d .	TOTAL.		
£	Rx.	Rx.	Rx.	Imperial.	Provincial and Local.	£	Rx.	Rx.	Rx.	Rx.
...	...	25,492,300	+ 335,100	16,790,600	8,913,000	...	...	25,703,600	+ 546,400	+ 211,300
...	...	6,694,400	- 621,800	6,393,600	...	...	...	6,393,600	- 922,600	- 300,800
...	...	8,340,200	- 241,600	8,598,800	30,400	...	...	8,629,200	+ 41,400	+ 283,000
...	...	4,551,000	+ 116,900	1,206,100	3,355,700	...	...	4,561,800	+ 127,700	+ 10,800
...	...	5,357,900	+ 212,000	4,261,000	1,291,500	...	...	5,317,600	+ 171,700	- 40,300
...	...	3,485,300	- 220,800	4,800	3,520,300	...	...	3,525,300	- 181,800	+ 39,000
...	...	1,658,700	- 6,500	2,856,300	16,600	...	...	2,872,900	+ 1,207,700	+ 1,214,200
...	...	1,730,300	+ 43,100	998,200	742,700	...	...	1,740,900	+ 53,700	+ 10,600
...	...	1,677,100	+ 88,300	954,200	691,800	...	...	1,646,000	+ 57,200	- 31,100
...	...	427,500	- 1,800	221,200	218,800	...	...	440,000	+ 10,700	+ 12,500
...	...	792,500	+ 20,800	775,200	...	...	...	775,200	+ 3,500	- 17,300
...	...	60,214,200	- 270,300	42,825,100	18,781,000	...	...	61,006,100	+ 1,115,600	+ 1,391,900
9,600	6,200	874,600	- 19,000	681,800	157,900	10,000	7,100	856,800	- 36,800	- 17,800
...	...	1,549,700	+ 10,900	1,586,800	8,200	...	...	1,595,000	+ 56,200	+ 45,300
2,100	1,300	960,400	+ 8,900	985,000	...	5,100	3,700	991,800	+ 42,300	+ 33,400
...	...	228,100	- 2,400	67,700	...	...	...	67,700	- 162,800	- 160,400
2,100	1,300	2,738,200	+ 17,400	2,639,500	8,200	5,100	3,700	2,656,500	- 64,300	- 81,700
...	...	377,100	- 100	19,900	358,700	...	...	378,600	+ 1,400	+ 1,500
...	...	318,700	+ 1,400	46,700	277,300	...	...	324,000	+ 11,700	+ 10,300
...	...	407,700	+ 36,900	16,300	382,500	...	...	398,800	+ 28,000	- 8,900
...	...	157,900	- 54,700	11,000	127,200	...	...	138,200	- 74,400	- 19,700
...	...	217,100	+ 5,400	1,500	211,800	...	...	213,300	+ 1,600	- 3,800
1,700	1,100	71,800	+ 5,500	300	67,200	1,600	1,200	70,300	+ 4,000	- 1,500
400	300	90,800	+ 6,200	10,500	77,300	400	300	88,500	+ 3,900	- 2,300
2,100	1,400	1,636,100	+ 600	106,200	1,502,000	2,000	1,500	1,611,700	- 23,800	- 24,400
96,600	62,200	369,700	+ 22,900	151,800	48,700	95,200	68,000	363,700	+ 16,900	- 6,000
...	...	83,200	+ 400	33,200	51,100	...	...	84,300	+ 1,500	+ 1,100
...	...	102,000	- 78,000	150,000	...	...	...	150,000	- 30,000	+ 48,000
2,700	1,700	406,000	+ 32,700	63,300	297,100	2,500	1,800	384,700	+ 11,400	- 21,300
99,300	63,900	960,900	- 22,000	418,300	396,900	97,700	69,800	982,700	- 200	+ 21,800
200	100	16,775,300	+ 483,800	15,868,600	1,071,000	200	100	16,939,900	+ 648,400	+ 164,600
...	...	3,397,500	+ 162,500	3,445,500	...	...	...	3,445,500	+ 210,500	+ 48,000
...	...	33,700	+ 8,500	23,000	...	...	...	23,000	- 2,200	- 10,700
200	100	20,200,500	+ 654,800	19,337,100	1,071,000	200	100	20,408,400	+ 856,700	+ 201,900
...	...	1,333,600	+ 9,900	691,400	700,200	...	...	1,391,600	+ 67,900	+ 58,000
...	...	792,000	- 23,600	868,500	...	...	...	868,500	+ 52,900	+ 76,500
...	...	194,000	- 4,400	50,400	153,300	...	...	203,700	+ 5,300	+ 9,700
...	...	2,519,600	- 18,100	1,010,300	853,500	...	...	2,463,800	+ 126,100	+ 144,200
...	...	46,900	+ 4,200	46,800	...	...	...	46,800	+ 4,100	- 100
25,500	16,400	607,100	+ 25,900	13,300	526,600	24,800	17,700	582,400	+ 1,200	- 24,700
25,500	16,400	654,000	+ 30,100	60,100	526,600	24,800	17,700	629,200	+ 5,300	- 24,800
39,100	25,200	738,900	+ 45,300	682,100	...	23,400	16,700	722,200	+ 28,600	- 16,700
9,800	6,300	86,500	+ 11,000	70,400	...	10,000	7,100	87,500	+ 12,000	+ 1,000
48,900	31,500	825,400	+ 56,300	752,500	...	33,400	23,800	809,700	+ 40,600	- 15,700
187,700	120,800	90,429,500	+ 423,800	68,430,900	23,297,100	173,200	123,700	92,024,000	+ 2,019,200	+ 1,595,400

* Exchange rates calculated in accordance with the average Rate obtained or estimated to be obtained for Mails and Telegraphic Transfers sold during the year.

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1893-93.					REVISED	
	INDIA.		England.	Exchange.* 11. 2 985d.	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
Direct Demands on the Revenues—	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
1.—Refunds and Drawbacks	178,971	78,317	...	...	257,288	183,500	76,200
2.—Assignments and Compensations	526,231	1,041,545	...	...	1,567,776	515,200	1,044,100
Charges in respect of Collection, <i>vis.</i> —							
3.—Land Revenue	375,811	3,559,583	594	357	3,936,345	392,400	3,661,200
4.—Opium (including cost of Production)	1,601,381	...	696	419	1,602,496	1,883,100	...
5.—Salt (including cost of Production)	393,768	63,805	708	426	458,707	411,100	60,100
6.—Stamps	—29 841	121,011	31,277	18,817	141,264	—36,900	131,800
7.—Excise	146,291	46,722	...	...	193,013	147,000	46,900
8.—Provincial Rates . . . . .	...	55,659	...	...	55,659	...	56,700
9.—Customs	52,631	87,979	15	9	140,634	53,400	91,600
10.—Assessed Taxes	15,135	15,036	...	...	30,171	15,900	15,600
11.—Forest	479,544	382,835	1,777	1,069	865,225	514,300	404,700
12.—Registration	107,085	106,031	...	...	213,116	111,800	110,700
TOTAL	3,847,007	5,558,523	35,067	21,097	9,461,694	4,190,800	5,699,000
Interest—							
13.—Interest on Debt† other than that charged to Railways and Irrigation Works	—135,787	95,720	2,433,456	1,464,053	3,857,482	—332,000	109,000
14.—Interest on other Obligations	513,421	3,006	221	133	516,781	544,700	3,400
TOTAL	377,634	98,726	2,433,717	1,464,186	4,374,263	212,700	112,400
Post Office, Telegraph, and Mint—							
15.—Post Office	1,251,020	114,317	95,658	57,550	1,518,545	1,273,100	118,600
16.—Telegraph	647,208	...	142,271	85,594	875,073	681,100	...
17.—Mint	95,614	...	10,235	6,158	112,007	75,900	...
TOTAL	1,993,842	114,317	248,164	149,302	2,505,625	2,030,100	118,600
Salaries and Expenses of Civil Departments—							
18.—General Administration	613,352	849,186	255,545	153,742	1,871,825	643,800	875,800
19.—Law and Justice { Courts	114,860	2,761,264	617	371	2,877,112	123,600	2,866,500
Jails	163,761	754,299	...	...	918,060	163,400	754,400
20.—Police	710,061	3,163,584	...	...	3,873,645	698,800	3,176,700
21.—Marine (including River Navigation)	237,854	154,021	290,476	174,758	857,109	211,300	163,600
22.—Education	24,210	1,410,024	1,742	1,048	1,437,024	26,000	1,439,600
23.—Ecclesiastical	167,627	...	300	180	168,107	175,200	...
24.—Medical	39,213	886,952	9,663	5,814	941,642	42,100	918,500
25.—Political	734,623	71,735	22,327	13,432	842,117	831,700	65,900
26.—Scientific and other Minor Departments	242,893	159,701	44,128	26,549	473,271	242,700	176,900
TOTAL	3,048,454	10,210,766	624,798	375,894	14,259,912	3,158,600	10,437,900
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	494,796	...	29,218	17,578	541,592	476,800	...
28.—Civil Furlough and Absentee Allowances	1,335	...	207,826	125,033	334,194	1,000	...
29.—Superannuation Allowances and Pensions	84,478	796,770	1,810,546	1,089,270	3,781,006	86,000	824,000
30.—Stationery and Printing	94,405	468,893	52,868	31,807	647,973	118,500	486,900
32.—Miscellaneous	44,837	151,418	22,989	13,831	233,075	64,800	156,200
TOTAL	719,851	1,417,023	2,123,447	1,277,519	5,537,840	747,100	1,467,100
Famine Relief and Insurance—							
33.—Famine Relief	17,266	53,545	...	...	70,841	...	2,800
34.—Construction of Protective Railways	984,469	...	...	...	984,469	1,079,700	...
35.—Construction of Protective Irrigation Works	55,054	...	3,583	2,156	60,793	55,600	...
TOTAL††	1,056,819	53,545	3,583	2,156	1,116,103	1,135,300	2,800
Carried over	11,043,607	17,452,900	5,468,776	3,290,154	37,255,437	11,474,600	17,837,800

* See footnote to Statement A.

† The "Interest on Debt" is distributed as follows:—
Interest on Debt (other than that charged to Railways and Irrigation Works) as above
Under Railway Revenue Account
Under Irrigation

TOTAL

ACCOUNTS, 1893-93.				REVISED ESTIMATE, 1893-94.			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
Rs.	£	Rs.	Rs.	Rs.	£	Rs.	Rs.
—40,067	2,433,496	1,464,053	3,857,482	—222,000	2,498,300	1,608,900	3,883,800
2,169,532	1,222,191	733,301	5,127,014	2,347,800	1,214,400	781,800	5,343,400
1,138,386	...	...	1,138,386	5,165,800	...	...	1,165,800
4,167,841	3,655,687	2,199,354	10,122,882	4,290,000	3,712,700	2,390,300	10,392,000

Revenues of India, in India and in England.

ESTIMATE, 1893-94.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1893-94.	BUDGET ESTIMATE, 1894-95.					Increase + Decrease — of Budget, 1894-95, as compared with Budget Estimate, 1893-94.	Increase + Decrease — of Budget, 1894-95, as compared with Revised Estimates, 1893-94.
England.	Exchange. * 1s. 2d.	TOTAL.		INDIA.		England.	Exchange. * 1s. 2d.	TOTAL.		
				Imperial.	Provincial and Local.					
£	Rs.	Rs.	Rs.	Rs.	Rs.	£	Rs.	Rs.	Rs.	Rs.
...	...	259,700	+ 34,800	160,400	71,200	...	...	231,600	+ 6,700	— 28,100
...	...	1,559,300	+ 81,400	525,700	1,050,900	...	...	1,576,600	+ 98,700	+ 17,300
100	100	4,053,800	— 58,500	418,100	3,767,700	600	400	4,186,800	+ 74,500	+ 133,000
1,100	700	1,884,900	— 370,100	2,253,900	...	800	600	2,255,300	+ 300	+ 370,400
1,300	800	473,300	— 37,500	450,200	68,100	200	100	518,600	+ 7,800	+ 45,300
39,400	25,300	159,000	+ 4,300	— 38,800	133,800	49,000	35,000	179,000	+ 24,300	+ 20,000
100	100	194,100	— 14,700	155,500	49,700	...	...	205,200	— 3,600	+ 11,100
...	...	56,700	+ 3,200	...	53,000	...	...	53,000	— 500	— 3,700
200	100	145,300	+ 500	114,600	94,600	200	100	209,500	+ 64,700	+ 64,200
...	...	31,500	— 900	16,400	16,300	...	...	32,700	+ 300	+ 1,200
1,200	800	921,000	— 69,200	550,800	432,400	700	500	984,400	— 5,800	+ 63,400
...	...	222,500	+ 500	115,500	114,400	...	...	229,900	+ 7,900	+ 7,400
43,400	27,900	9,961,100	— 426,200	4,722,300	5,852,100	51,500	36,700	10,662,600	+ 275,300	+ 701,500
2,498,300	1,608,500	3,883,800	+ 368,100	— 615,500	122,300	2,682,700	1,916,200	4,105,700	+ 590,000	+ 221,900
200	100	548,400	— 1,800	502,100	3,300	200	100	505,700	— 44,500	— 42,700
2,198,500	1,608,600	4,432,200	+ 366,300	— 113,400	125,600	2,682,900	1,916,300	4,611,400	+ 545,500	+ 179,200
102,500	66,000	1,560,200	— 28,100	1,310,400	121,300	102,000	73,500	1,608,100	+ 19,800	+ 47,900
142,000	91,400	914,500	— 2,300	698,600	...	128,500	92,100	919,600	+ 2,800	+ 5,100
4,400	2,800	83,100	— 21,100	64,200	...	2,300	1,600	68,100	— 36,100	— 15,000
248,900	160,200	2,557,800	— 51,500	2,073,200	121,300	234,100	167,200	2,595,800	— 13,500	+ 38,000
267,600	172,300	1,959,500	+ 76,900	651,300	894,700	252,500	180,600	1,979,500	+ 96,900	+ 20,000
300	200	2,990,600	+ 88,000	118,600	2,923,400	1,100	800	3,043,900	+ 141,300	+ 53,300
...	...	917,800	— 15,800	162,400	797,600	...	...	960,000	+ 26,400	+ 42,200
600	400	3,876,500	— 84,000	688,700	3,353,400	500	400	4,043,000	+ 82,500	+ 166,500
244,700	157,500	777,100	— 64,500	232,000	150,400	184,100	131,500	698,000	— 143,600	— 79,100
1,700	1,100	1,468,400	— 47,000	29,700	1,513,000	1,500	1,100	1,545,300	+ 29,900	+ 76,900
200	100	175,500	+ 4,000	186,200	...	300	200	186,700	+ 15,200	+ 11,200
6,800	4,400	971,800	+ 22,600	43,500	950,400	6,800	4,900	1,005,600	+ 56,400	+ 33,800
22,000	14,200	933,800	+ 98,100	874,100	72,200	22,200	15,900	984,400	+ 148,700	+ 50,600
42,000	27,000	488,600	+ 9,300	253,600	184,000	43,900	31,300	512,800	+ 33,500	+ 24,200
585,900	377,200	14,559,600	+ 87,600	3,240,100	10,839,100	513,300	366,700	14,959,200	+ 487,200	+ 399,600
22,000	14,200	513,000	— 16,400	466,000	...	11,100	7,900	485,000	— 44,400	— 28,000
200,200	128,900	330,100	— 10,900	1,000	...	208,000	148,600	357,600	+ 16,600	+ 27,500
1,772,900	1,141,400	3,824,300	+ 35,000	87,100	846,800	1,779,500	1,271,100	3,984,500	+ 195,200	+ 160,200
51,200	33,000	689,600	+ 54,500	106,700	495,400	45,300	32,400	679,800	+ 44,700	— 9,800
25,000	16,100	262,100	+ 18,800	39,200	172,400	20,700	14,800	247,100	+ 3,800	— 15,000
2,071,300	1,333,600	5,619,100	+ 81,000	700,000	1,514,600	2,064,600	1,474,800	5,754,000	+ 215,900	+ 134,900
...	...	2,800	— 37,700	...	10,000	...	...	10,000	— 30,500	+ 7,200
...	...	1,079,700	+ 25,400	...	...	...	...	...	— 1,054,300	— 1,079,700
100	100	55,800	— 9,200	45,000	...	...	...	45,000	— 20,000	— 10,800
100	100	1,138,300	— 21,500	45,000	10,000	...	...	55,000	— 1,104,800	— 1,083,300
5,448,100	3,507,600	38,268,100	+ 35,700	10,667,200	18,462,700	5,546,400	3,961,700	38,638,000	+ 405,600	+ 369,900

BUDGET ESTIMATE, 1894-95.			
India.	England.	Exchange.	TOTAL.
Rx.	£	Rx.	Rx.
— 493,200	2,682,700	1,916,200	4,105,700
3,498,700	1,202,100	883,700	5,559,300
1,193,500	...	...	1,193,500
4,199,000	3,884,800	2,771,900	10,858,700

†† The following further sums, which are included under XXVI and 38 State Railways, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	Accounts, 1893-94.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
India Midland Railway	253,650	248,300	242,100
Bengal-Nagpur Railway	130,247	113,400	185,700
Total	383,897	361,700	427,800

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1891-93.					REVISED	
	INDIA.		England.	Exchange.* is. 1985d.	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rx.	Rx.				Rx.	Rx.
Brought forward	11,043,607	17,452,900	5,468,776	3,290,154	37,255,437	11,474,600	17,837,800
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	201,225	138,262	...	...	339,487	...	77,100
Railway Revenue Account—							
38.—State Railways: Working Expenses .	7,579,288	365,580	...	...	7,944,868	7,870,800	388,300
Interest on Debt	2,939,735	210,372	1,017,092	611,908	4,779,107	3,115,100	212,700
Annuities in purchase of Railways . . . . .	...	...	1,696,651	1,020,748	2,717,399	...	...
Interest chargeable against Companies on Advances . . . . .	...	...	205,099	123,393	328,492	...	...
Interest on Capital deposit- ed by Companies	30,108	...	659,351	396,682	1,086,141	31,900	...
39.—Guaranteed Companies: Surplus Pro- fits. Land and Su- pervision	611,347	...	...	...	611,347	605,800	...
Interest	2,673	...	2,145,297	1,290,665	3,438,635	2,400	...
40.—Subsidized Companies: Land, &c. .	12,383	16,643	...	...	29,026	8,600	14,300
41.—Miscellaneous Railway Expenditure .	—10,860	...	...	...	—10,860	110,000	1,200
TOTAL	11,164,674	592,595	5,723,490	3,443,396	20,924,155	11,744,600	616,500
Irrigation—							
42.—Major Works: Working Expenses .	410,603	383,348	...	...	793,951	391,500	380,200
Interest on Debt	605,959	532,427	...	...	1,138,386	629,700	536,100
43.—Minor Works and Navigation . .	390,253	616,962	579	348	1,008,142	328,900	588,300
TOTAL	1,406,815	1,532,737	579	348	2,940,479	1,350,100	1,504,600
Buildings and Roads—							
44.—Military Works	1,131,728	...	40,628	24,443	1,196,799	1,166,300	...
45.—Civil Works	635,087	3,876,950	85,940	51,704	4,649,681	697,100	3,904,600
TOTAL	1,766,815	3,876,950	126,568	76,147	5,846,480	1,863,400	3,904,600
Army Services—							
46.—Army: Effective	14,657,935	...	2,500,499	1,504,364	18,662,798	15,082,300	...
Non-Effective	931,156	...	2,388,297	1,436,860	4,756,313	925,500	...
TOTAL	15,589,091	...	4,888,796	2,941,224	23,419,111	16,011,800	...
Special Defence Works—							
47.—Special Defence Works	255,723	...	126,332	76,005	458,060	163,300	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	41,427,950	23,593,444	16,334,541	9,827,274	91,183,209	42,607,800	23,940,600
Add—Portion of Allotments to Provincial Governments not spent by them in the year . . . . .	...	103,250	...	...	103,250	...	116,400
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances .	...	—280,609	...	...	—280,609	...	—595,200
Total Expenditure charged against Revenue	41,427,950	23,416,085	16,334,541	9,827,274	91,005,850	42,607,800	23,461,800

Expenditure not charged to Revenue—	ACCOUNTS, 1891-93.			
	* India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
Capital Outlay, Railways and Irrigation Works—				
48.—State Railways	1,798,040	1,034,673	622,486	3,455,199
49.—Irrigation Works	521,789	5,808	3,494	531,091
TOTAL	2,319,829	1,040,481	625,980	3,986,290

* See foot-note to Statement A.

Revenues of India, in India and in England—continued.

ESTIMATE, 1893-94.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1893-94.	BUDGET ESTIMATE, 1894-95.						Increase + Decrease— of Budget, 1894-95, as com- pared with Budget Estimates, 1893-94.	Increase + Decrease— of Budget, 1894-95, as compared with Revised Estimates, 1893-94.
England.	Exchange* Rs. 2-6d.	TOTAL.		INDIA.		England.	Exchange* Rs. 2d.	TOTAL.			
				Imperial.	Provincial and Local.						
£	Rs.	Rs.	Rs.	Rs.	Rs.	£	Rs.	Rs.	Rs.	Rs.	
5,448,100	3,507,600	38,268,100	+ 35,700	10,667,200	18,462,700	5,546,400	3,961,700	38,638,000	+ 405,600	+ 369,900	
...	...	77,100	+ 2,000	...	24,400	..	...	24,400	- 50,700	- 52,700
...	...	8,259,100	+ 171,600	7,992,500	409,300	...	...	8,401,800	+ 314,300	+ 142,700
997,500	642,200	4,967,500	+ 22,200	3,264,500	214,800	983,200	702,300	5,164,800	+ 219,500	+ 197,300	
1,695,400	1,091,600	2,787,000	+ 21,400	...	...	1,702,700	1,216,200	2,918,900	+ 153,300	+ 131,900
216,900	139,600	256,500	+ 3,600	...	...	218,900	156,400	375,300	+ 22,400	+ 18,800
679,600	437,600	1,149,100	+ 12,600	33,900	...	680,100	485,800	1,199,800	+ 63,300	+ 50,700	
...	...	605,800	- 7,400	651,600	...	...	...	651,600	+ 38,400	+ 45,800
2,154,700	1,387,300	3,544,400	+ 35,500	3,600	...	2,154,500	1,538,900	3,697,000	+ 188,100	+ 152,600	
...	...	22,900	- 5,500	5,000	14,100	...	...	19,100	- 9,300	- 3,800
...	...	111,200	+ 3,700	110,000	...	...	...	110,000	+ 2,500	- 1,200
5,741,100	3,698,300	21,803,500	+ 257,700	12,061,100	638,200	5,739,400	4,099,600	22,538,300	+ 992,500	+ 734,800	
...	...	771,700	- 4,400	385,000	384,200	...	...	769,200	- 6,900	- 2,500
...	...	1,165,800	- 2,500	653,900	539,600	...	...	1,193,500	+ 25,200	+ 27,700
1,000	600	918,800	+ 3,100	334,300	611,200	700	500	946,700	+ 31,000	+ 27,900	
1,000	600	2,856,300	- 3,800	1,373,200	1,535,000	700	500	2,909,400	+ 49,300	+ 53,100	
15,000	9,700	1,191,000	- 8,700	990,500	...	9,500	6,800	1,006,800	- 192,900	- 184,200	
89,800	57,800	4,749,300	- 141,600	517,300	3,821,200	83,900	59,900	4,482,300	- 408,600	- 267,000	
104,800	67,500	5,940,300	- 150,300	1,507,800	3,821,200	93,400	66,700	5,489,100	- 601,500	- 451,200	
2,221,300	1,430,100	18,733,700	+ 332,100	15,246,000	...	2,077,300	1,483,800	18,807,100	+ 405,500	+ 73,400	
2,281,600	1,469,000	4,680,100	+ 70,300	923,200	...	2,350,500	1,678,900	4,952,600	+ 342,800	+ 272,500	
4,502,900	2,899,100	23,413,800	+ 402,400	16,169,200	...	4,427,800	3,162,700	23,759,700	+ 748,300	+ 345,900	
108,700	70,000	342,000	- 194,600	113,500	...	22,600	16,200	152,300	- 384,300	- 189,700	
15,909,600	10,243,100	92,701,100	+ 349,100	41,892,000	24,481,500	15,830,300	11,307,400	93,511,200	+ 1,159,200	+ 810,100	
...	...	116,400	+ 272,400	...	...	...	...	...	- 433,200	- 705,600
...	...	- 595,200		...	- 1,184,400	...	...	- 1,184,400		
15,909,600	10,243,100	92,222,300	+ 621,500	41,892,000	23,297,100	15,830,300	11,307,400	92,326,800	+ 726,000	+ 104,500	
REVISED ESTIMATE, 1893-94.				BUDGET ESTIMATE, 1894-95.							
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.				
Rs.	£	Rs.	Rs.	Rs.	£	Rs.	Rs.				
1,662,200	782,000	503,500	2,947,700	1,975,700	860,000	614,300	3,450,000				
672,400	14,000	9,000	695,400	541,400	5,000	3,600	550,000				
2,334,600	796,000	512,500	3,643,100	2,517,100	865,000	617,900	4,000,000				

* See foot-note to Statement A.

C.—Statement of Receipts and Disbursements

	ACCOUNTS, 1893-94.			REVISED ESTIMATE, 1893-94.			BUDGET ESTIMATE, 1894-95.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Revenue (from Statement A)	89,819,207	220,233	90,039,440	90,121,000	187,700	90,308,700	91,728,000	173,200	91,901,200
Exchange added to Revenue	132,498	...	132,498	120,800	...	120,800	123,700	...	123,700
TOTAL	89,952,205	220,233	90,172,438	90,241,800	187,700	90,429,500	91,851,700	173,200	92,024,900
Permanent Debt incurred—									
<i>sterling Debt—</i>									
3 p. c. Stock	...	1,300,000		...	1,300,000		...	...
3½ p. c. Debentures	...	...		...	1,386,000		...	...
Temporary Loans	...	...		...	10,750,000		...	8,300,000	
<i>Rupee Debt—</i>									
Rupee Loan	23	...		3,499,100	...		...	...
Loan from Rampur State	250,000	...		220,000	...		...	...
TOTAL	250,023	1,300,000	1,550,023	3,719,100	13,436,000	17,155,100	...	300,000	8,300,000
Net			...			10,052,800			2,140,000
Unfunded Debt—									
Treasury Notes	900	...		8,000	...		...	...
Deposits of Service Funds	135,225	...		142,400	...		142,400	...	
Savings Bank Deposits	4,223,923	...		4,196,100	...		4,025,200	...	
TOTAL	4,360,048	...	4,360,048	4,346,500	...	4,146,500	4,168,600	...	4,168,600
Net			963,902			598,400			400,500
Deposits and Advances—									
Balances of Provincial Allotments	103,250	...		116,400	...		...	...
Excluded Local Funds	728,530	...		837,600	...		850,400	...	
Political and Railway Funds	338,777	...		433,200	...		401,400	...	
Deposits of Sinking Funds	4,493	...		9,100	...		38,000	...	
Departmental and Judicial Deposits	16,153,386	...		17,855,100	...		16,714,000	...	
Advances	14,905,174	4,421		7,924,500	4,000		3,043,700	200	
Suspense Accounts	75,572	...		77,300	...		8,900	...	
Exchange on Remittance Accounts, net	1,160,364	...		5,094,800	...		413,400	...	
Miscellaneous	123,879	...		45,000	...		45,000	...	
TOTAL	33,587,381	4,471	33,591,852	31,492,900	4,000	31,496,900	31,514,800	200	21,515,000
NET			749,274			4,576,100			...
Carried over	128,149,657	1,524,704		129,800,300	13,627,700		117,533,100	8,473,400	

of the Government of India, in India and in England.

	ACCOUNTS, 1893-93.			REVISED ESTIMATE, 1893-94.			BUDGET ESTIMATE, 1894-95.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Expenditure, Imperial and Provincial (from Statement B)	65,021,394	16,334,541	81,355,935	66,548,400	15,909,600	82,458,000	66,373,500	15,830,300	82,203,800
Exchange, charged as Expenditure	9,827,274	...	9,827,274	10,243,100	...	10,243,100	11,307,400	...	11,307,400
Add—Provincial Surpluses, transferred to "Deposits"	103,250	...	103,250	116,400	...	116,400	...	...	...
Deduct—Provincial Deficits, charged against "Deposits"	280,609	...	280,609	595,200	...	595,200	1,184,400	...	1,184,400
TOTAL	74,671,309	16,334,541	91,005,850	76,312,700	15,909,600	92,222,300	76,496,500	15,830,300	92,326,800
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	2,319,829	1,040,481		2,334,600	796,000		2,317,100	865,000	
Exchange on Expenditure not charged to Revenue	625,980	...		512,500	...		617,900	...	
TOTAL	2,945,809	1,040,481	3,986,290	2,847,100	796,000	3,643,100	3,135,000	865,000	4,000,000
Permanent Debt discharged—									
Sterling Debt—									
India 5 p. c. Stock	...	400		...	100		...	...
India 4 p. c. Stock	...	940		...	2,000		...	...
India 3½ p. c. Debentures	...	...		...	...		...	...
Oudh and Rohilkhand Railway Debentures	...	1,770,300		...	729,000		...	...
South Indian Railway Debentures	...	150,000		...	520,200		...	...
Temporary Loans discharged	...	...		...	4,750,000		...	6,000,000	
Rupce Debt—									
5½ p. c. Loans	1,200	...		200	...		...	...
5 p. c. Loans	220	...		100	...		...	...
4½ p. c. Loans	1,900	...		1,100,000	...		150,000	...	
4 p. c. Loans	2,410	...		...	...		1,000	...	
Provincial Debentures	...	...		100	...		...	...
Stock Notes	58	...		...	...		...	...
TOTAL	4,788	1,921,640	1,926,428	1,101,000	6,001,300	7,102,300	151,000	6,000,000	6,151,000
NET			376,405			...			...
Unfunded Debt—									
Special Loans	88	...		300	...		...	...
Treasury Notes	700	...		7,400	...		...	...
Deposits of Service Funds	93,774	...		99,500	...		99,500	...	
Savings Bank Deposits	3,301,584	...		3,640,900	...		3,578,600	...	
TOTAL	3,396,146	...	3,396,146	3,740,100	...	3,740,100	3,678,100	...	3,678,100
NET			...			...			...
Deposits and Advances—									
Balances of Provincial Allowments	280,609	...		595,200	...		1,184,400	...	
Excluded Local Funds	728,239	...		800,600	...		838,300	...	
Political and Railway Funds	331,618	...		421,100	...		382,900	...	
Departmental and Judicial Deposits	15,890,673	...		17,338,100	...		16,709,900	...	
Advances	15,141,786	4,236		7,398,500	200		2,878,900	1,000	
Suspense Accounts	204,778	...		30,600	...		26,000	...	
Miscellaneous	259,780	859		336,300	200		45,000	...	
TOTAL	32,837,483	5,095	32,842,578	26,920,400	400	26,920,800	22,155,400	1,000	22,156,400
NET			...			...			641,400
Carried over	113,855,535	19,301,757		110,929,300	22,707,300		105,616,000	22,696,300	

C.—Statement of Receipts and Disbursements

	ACCOUNTS, 1892-93.			REVISED ESTIMATE, 1893-94.			BUDGET ESTIMATE, 1894-95.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Brought forward	128,149,657	1,524,704		129,800,300	13,627,700		117,535,100	8,473,400	
Loans and Advances by Imperial Government	151,968	...	151,968	1,178,400	...	1,178,400	114,200	...	114,200
NET			...			1,032,300			1,900
Loans and Advances by Provincial Governments	293,477	...	293,477	392,300	...	392,300	340,700	...	340,700
NET			...			...			...
Capital Receipts from Railway Companies— On account of Subscribed Capital	77,500	1,570,567		70,000	93,800		62,500	1,915,000	
Repayments	1,059,900	9,101		1,070,200	4,000		1,120,600	...	
TOTAL	1,137,400	1,579,668	2,717,068	1,140,200	97,800	1,238,000	1,183,100	1,915,000	3,098,100
NET			692,280			...			...
Remittances—									
Inland Money Orders	18,117,635	...		19,200,000	...		20,000,000	...	
Other Local Remittances	117,010	...		...	...		...	...
Other Departmental Accounts	681,619	...		858,200	...		863,000	...	
Net Receipts by Civil Treasuries from—									
Post Office	916,927	...		686,000	...		565,000	...	
Telegraph	40,213	...		33,600	...		30,900	...	
Guaranteed Railways	3,537,002	...		3,711,600	...		3,682,800	...	
Public Works	...	...		626,700	...		1,627,600	...	
Net Receipts from Civil Treasuries by—									
Marine	189,514	...		186,600	...		223,800	...	
Military	14,137,186	...		14,805,500	...		15,044,900	...	
Public Works	265,418	...		...	...		...	...
Remittance Account between England and India	1,409,717	179,285		1,035,800	159,700		1,250,400	135,800	
TOTAL	39,412,241	179,285	39,591,526	41,144,000	159,700	41,303,700	43,294,400	135,800	43,430,200
NET			128,840			313,000			...
Secretary of State's Bills drawn	...	16,532,215	16,532,215	...	9,400,000	9,400,000	...	17,000,000	17,000,000
TOTAL RECEIPTS	169,144,743	19,815,872		173,655,200	23,285,200		162,467,500	27,524,200	
Opening Balance	17,287,005	4,122,626		15,271,756	2,268,388		26,251,756	959,988	
GRAND TOTAL	186,431,748	23,938,498		188,926,956	25,553,588		188,719,256	28,484,188	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 22nd March 1894.

H. G. COWIE,
Deputy Comptroller General.

of the Government of India, in India and in England—

	ACCOUNTS, 1892-93.			REVISED ESTIMATE, 1893-94.			BUDGET, 1893-94.		FINLAY, Secretary to the Government of India.
	India.	England.	Total.	India.	England.	Total.	India.	England.	
	Rx.	£		Rx.	£		Rx.	£	
Brought forward	113,855,535	19,301,757		110,929,300	22,707,300		105,616,000	22,696,300	
Loans and Advances by Imperial Government	508,236	...	508,236	146,100	...	146,100	112,300	...	112,300
NET			356,268			...			...
Loans and Advances by Provincial Governments	786,817	...	786,817	566,300	...	566,300	833,700	...	833,700
NET			493,340			174,000			493,000
Payments to Railway Companies on Capital Account—									
For discharge of Debentures	...	...	...	...	...	...	...	1,755,000	
For Expenditure	1,103,219	921,569		1,293,000	778,600		1,285,600	1,071,400	
TOTAL	1,103,219	921,569	2,024,788	1,293,000	778,600	2,071,600	1,285,600	2,826,400	4,112,000
NET			...			833,600			1,013,900
Remittances—									
Inland Money Orders	18,098,856	...		19,200,000	...		20,000,000	...	
Other Local Remittances	...	...		1,700	...		...	...
Other Departmental Accounts	671,127	...		858,200	...		863,000	...	
Net Payments into Civil Treasuries by—									
Post Office	916,927	...		686,000	...		565,000	...	
Telegraph	40,381	...		33,600	...		36,900	...	
Guaranteed Railways	3,537,002	...		3,711,600	...		3,682,800	...	
Public Works	...	...		246,700	...		1,627,600	...	
Net Issues from Civil Treasuries to—									
Marine	189,533	...		186,600	...		223,800	...	
Military	14,137,186	...		14,805,500	...		15,044,900	...	
Public Works	250,357	...		...	...		...	...
Remittance Account between England and India	174,533	1,446,784		153,100	1,107,700		143,400	1,250,000	
TOTAL	38,015,902	1,446,784	39,462,686	39,883,000	1,107,700	40,990,700	42,187,400	1,250,000	43,437,400
NET			...			...			7,200
Secretary of State's Bills paid	16,890,283	...	16,890,283	9,857,500	...	9,857,500	17,000,000	...	17,000,000
TOTAL DISBURSEMENTS	171,159,992	21,670,110		162,675,200	24,593,600		167,035,000	26,772,700	
Closing Balance	15,271,756	2,268,388		26,251,756	959,988		21,684,256	1,711,488	
GRAND TOTAL	186,431,748	23,938,498		188,926,956	25,553,588		188,719,256	28,484,188	

STEPHEN JACOB,
Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Contracts.

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Accounts, 1892-93.										
Balance at end of 1891-92	13,020	290,481	484,625	164,686	492,189	600,575	472,995	968,104	787,238	4,183,913
Added in 1892-93 . .	549	...	96,079	...	...	6,622	...	...	...	198,250
Spent in 1892-93 . .	...	21,453	...	15,250	11,214	...	107,834	92,279	32,579	280,609
Balance at end of 1892-93 .	13,569	269,028	580,704	149,436	390,975	607,197	365,161	875,825	754,659	4,006,554
Revised Estimate, 1893-94.										
Balance at end of 1892-93 (by Accounts).	13,569	269,028	580,704	149,436	390,975	607,197	365,161	875,825	754,659	4,006,554
Added in 1893-94 . .	...	...	...	...	87,800	...	...	...	28,600	116,400
Spent in 1893-94 . .	800	58,800	143,700	35,800	...	13,700	16,600	325,800	...	395,200
Balance at end of 1893-94 .	12,769	210,228	437,004	113,636	478,775	593,497	348,561	550,025	783,259	3,527,754
Budget Estimate, 1894-95.										
Balance at end of 1893-94 (by Revised Estimate).	12,769	210,228	437,004	113,636	478,775	593,497	348,561	550,025	783,259	3,527,754
Spent in 1894-95 . .	600	71,400	302,100	49,100	105,700	99,600	48,200	321,100	186,600	1,184,400
Balance at end of 1894-95 .	12,169	138,828	134,904	64,536	373,075	493,897	300,361	228,925	596,659	2,343,354

H. G. COWIE,
Deputy Comptroller General.

STEPHEN JACOB,
Comptroller General, Secretary to the Government of India.

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 22nd, March, 1894.

E.—Statement of Net Revenue and Expenditure—England and India.

Net Revenue.

	ACCOUNTS, 1893-94.				REVISED ESTIMATE, 1893-94.				BUDGET ESTIMATE, 1894-95.			
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.
Land Revenue	Rx. 24,995,328	55,000	24,950,328	3,936,345	20,913,983	25,492,300	57,000	25,435,300	4,053,800	21,381,500	25,703,600	51,700
Opium	7,993,180	138	7,993,042	1,002,496	6,990,546	6,604,400	...	6,604,400	1,884,900	4,809,500	6,393,600	100
Salt	8,630,104	90,086	8,620,018	458,707	8,161,311	8,346,200	32,300	8,313,900	473,300	7,840,600	8,699,200	34,500
Stamps	4,448,540	53,744	4,394,796	141,264	4,253,532	4,351,000	54,300	4,296,700	159,000	4,137,700	4,509,700	52,100
Excise	5,242,443	32,240	5,210,203	193,013	5,017,190	5,357,900	38,900	5,319,000	194,100	5,124,900	5,317,600	20,700
Provincial Rates	3,706,498	7,819	3,698,679	55,659	3,643,020	3,486,300	5,000	3,481,300	56,700	3,424,600	3,520,000	4,700
Customs	1,017,633	58,836	1,076,469	140,634	935,835	1,058,700	45,600	1,013,100	145,300	867,800	1,287,900	41,300
Assessed Taxes	1,686,141	15,015	1,671,126	30,171	1,640,955	1,739,300	21,300	1,718,000	31,500	1,686,500	1,740,900	13,600
Forest	1,591,332	2,485	1,588,847	865,225	723,622	1,677,100	3,500	1,673,600	921,000	752,600	1,646,000	2,800
Registration	430,064	1,398	428,666	213,116	215,550	427,500	1,300	426,200	222,500	203,700	440,000	1,300
Tributes from Native States	790,112	...	790,112	...	790,112	792,500	500	792,000	...	792,000	775,200	...
	61,067,375	257,288	60,810,087	7,636,630	53,173,457	60,214,200	259,700	59,954,500	8,142,100	51,812,400	61,606,100	231,600
Product—Assignments and Compensations					1,567,776					1,559,300		
TOTAL NET REVENUE					51,605,681					50,253,100		

Net Expenditure.

	ACCOUNTS, 1893-94.				REVISED ESTIMATE, 1893-94.				BUDGET ESTIMATE, 1894-95.			
	Gross Expenditure.	Receipts.	Net Expenditure.		Gross Expenditure.	Receipts.	Net Expenditure.		Gross Expenditure.	Receipts.	Net Expenditure.	
Interest	Rx. 4,374,263	869,727	3,504,536		4,432,200	874,600	3,557,600		4,611,400	886,800	3,724,600	
Post Office, Telegraph, and Mint	2,505,625	2,736,953	231,328		2,595,800	2,595,800	—180,400		2,595,800	2,595,800	—60,700	
Civil Departments	14,259,912	1,007,876	12,652,036		14,559,600	1,636,100	12,923,500		14,959,200	1,611,700	13,347,500	
Miscellaneous Civil Charges	5,537,840	876,994	4,660,846		5,619,100	900,900	4,658,200		5,754,000	982,700	4,771,300	
Famine Relief and Insurance	1,116,103	...	1,116,103		1,138,300	...	1,138,300		55,000	...	55,000	
Construction of Ryas. (charged against Rev. in addition to that under Famine Insurance)	339,487	...	339,487		77,100	...	77,100		24,400	...	24,400	
Railway Revenue Account	20,924,155	19,077,103	1,847,052		21,803,500	20,206,500	1,597,000		22,538,300	20,408,400	2,129,900	
Irrigation	4,940,479	2,418,902	2,521,577		2,856,300	2,319,600	536,700		2,909,400	2,403,800	445,600	
Buildings and Roads	5,046,480	653,198	4,393,282		5,940,300	654,000	5,286,300		5,489,100	629,200	4,859,900	
Army Services	23,419,111	864,320	22,554,791		23,413,800	825,400	22,588,400		23,759,700	809,700	22,950,000	
Special Defence Works	458,060	...	458,060		342,000	...	342,000		152,800	...	152,800	
	81,721,515	29,105,063	52,616,452		82,740,000	30,215,300	52,524,700		82,848,600	30,418,800	52,429,800	
Provincial and Local Surpluses and Deficits	+103,250 } —286,609 }	...	—177,359		+116,400 } —595,200 }	...	—478,800		—1,184,400 }	...	—1,184,400	
TOTAL NET EXPENDITURE			52,439,093				52,045,900				51,245,400	
Surplus (+) or Deficit (—)			—83,412				—1,702,800				—301,900	
			51,605,681				50,253,100				50,943,500	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 22nd March 1894.

H. G. COWIE,
Deputy Comptroller General.

STEPHEN JACOB,
Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

APPENDIX.

TABLE I—Miscellaneous.

	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94. Revised Estimate.	1894-95. Budget.
Recorded Revenue compared with the recorded expenditure, excluding Capital Expenditure on Public Works not charged against Revenue—										
Surplus . . . . .	.....	178,427	.....	37,818	3,612,033	3,688,171	467,535	.....	.....	.....
Deficit	3,801,726	.....	2,008,833	.....	.....	.....	.....	833,413	1,793,800	201,800
Capital Expenditure on Public Works not charged against Revenue ^a	5,375,364	5,970,484	3,784,824	8,638,001	3,173,390	3,365,633	3,300,000	3,988,390	3,613,100	4,000,000
Capital charge involved in Redemption of Liabilities	1,066,045	4,914,546	.....	10,326,049	.....	4,590,537	.....	.....	.....	.....
Net Public Debt incurred	3,584,979	9,727,338	5,435,799	13,487,881	5,198,018	6,703,714	3,058,393	—376,495	10,053,800	3,169,000
Net Positive Debt incurred, including Capital transactions with Government Railways and other Companies	7,735,903	9,043,165	4,851,673	9,456,313	3,913,436	3,030,408	1,891,901	318,875	9,319,800	1,138,100
Value of commodities exported, excluding gold and silver	83,881,000	88,470,000	90,544,000	97,040,000	103,460,000	100,127,000	108,173,000	106,595,000	.....	.....
Ditto imported, ditto	55,656,000	61,777,000	65,005,000	60,440,000	69,107,000	71,975,000	69,432,000	66,305,000	.....	.....
Excess or Exports over Imports, excluding Gold and Silver	28,225,000	26,693,000	25,539,000	37,600,000	34,353,000	28,152,000	38,741,000	40,290,000	.....	.....
Net Imports of Gold	2,703,000	2,177,000	2,092,000	2,814,000	4,615,000	5,650,000	3,414,000	—2,813,000	.....	.....
Ditto of Silver	11,607,000	7,156,000	9,238,000	9,247,000	10,938,000	14,175,000	9,031,000	13,864,000	.....	.....
Total Net Imports of Gold and Silver	14,370,000	9,333,000	11,331,000	12,061,000	15,553,000	19,825,000	11,445,000	10,051,000	.....	.....
Excess of Exports over Imports, including Gold and Silver ^a	13,855,000	17,360,000	13,318,000	15,548,000	18,710,000	8,441,000	27,305,000	29,279,000	.....	.....
Grand Total value of Imports and Exports of all kinds	196,173,000	183,022,000	170,970,000	182,110,000	191,024,000	106,360,000	195,615,000	106,839,000	15,453,904	99,146,372
Secretary of State's Bill sold (Rupees)	12,531,35,369	16,700,23,150	21,811,23,993	20,850,91,221	22,411,86,638	21,18,69,300	23,08,26,115	26,47,84,151	15,453,904	27,000,000
Shipping Equivalent received	10,399,692	12,136,279	15,338,577	14,303,859	15,474,408	15,060,024	16,082,354	16,532,215	9,400,000	.....
Silver coined at the Indian Mints	10,385,307	4,616,537	10,788,485	7,382,255	8,541,438	17,103,473	5,553,970	19,811,538	.....	.....
Maximum Price in Rupees of an oz. Troy Standard Silver in London	90½ (May)	47½ (Jan.)	43½ (Dec.)	44½ (Sept.)	44½ (Jan.)	54½ (Sept.)	46½ (July)	41½ (June)	34½ (Aug.)	.....
Minimum ditto	46½ (Jan.)	42 (Aug.)	43 (Mar.)	41½ (May)	41½ (May)	43½ (April)	39 (Mar.)	37½ (Mar.)	27 (Mar.)	.....
Average Exchange upon Secy. of State's Bill sold per rupee & Fixed Rate of Exchange for the Adjustment of transactions between the Indian and Imperial Treasuries	12. 8½d.	11. 5½d.	11. 4½d.	11. 4½d.	11. 4½d.	11. 6½d.	11. 4½d.	11. 3½d.	11. 3½d.	11. 2d.
Minimum Rate of Discount on Loans on demand at the Bank of Bengal, Calcutta	11. 7½d.	11. 6½d.	11. 6d.	11. 5d.	11. 4½d.	11. 5d.	11. 6½d.	11. 4½d.	11. 3½d.	11. 2d.
9 (May)	.....	8 (June, July, Feb & Mar.)	9 (Apr. & May)	12 (Feb. & Mar.)	11 (Feb. & Mar.)	12 (April)	5 (Jan.—Mar.)	6 (Jan.)	10 (Feb.)	.....

^a Excludes Capital charge involved in redemption of Liabilities.

	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94. Revised Estimate.	1894-95. Budget.
	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.
Minimum rate of discount on loans on demand at the Bank of Bengal, Calcutta	4 (From July to Jan.)	5 (Nov., Dec. & Jan.)	3 (Oct. to Dec.)	4 (May to Sept.)	4 (June, July & Oct.)	3 (Aug. to Feb.)	2 (Aug. & Sept.)	3 (May to Dec.)	4 (June to Nov., Nov. to Jan.)	
Minimum rate of discount at the Bank of England	4 (Dec.)	5 (Dec. & Jan.)	4 (Sept. to Jan.)	5 (Oct. to Jan.)	6 (Jan. & Feb.)	6 (Nov.)	5 (May & June)	3 (Apr., Oct. Nov., Dec. & Jan.)	5 (Aug. & Sept.)	
Minimum rate of discount at the three Presidency Banks	2 (May to Nov.)	2 (Apr. & May)	2 (Apr. to Aug.)	2 (Apr. & May)	2 (Apr. & July)	3 (Apr., May, June, Feb., & Mar.)	2 (July, Aug., & Sept.)	2 (May to Oct.)	2 (Feb. & Mar.)	
Maximum Govt. balances at the three Presidency Banks	6,466,800 (Dec.)	4,394,600 (June)	3,505,000 (Feb.)	4,385,500 (June)	4,446,400 (Mar.)	4,083,800 (June)	4,743,700 (June)	4,123,600 (May)	3,585,400 (June)	
Minimum price in Calcutta of Govt. 7 per cent. RUPES Securities	3,598,800 (May)	3,594,500 (Sept.)	2,861,500 (Dec.)	2,791,900 (Nov.)	2,856,900 (Nov.)	2,937,300 (Oct.)	2,871,600 (Oct.)	2,751,900 (Nov.)	3,016,400 (Nov.)	
Minimum price in London of 4 per cent. (Rupce) Securities in Gold	90-14 (July)	98-2 (Sept.)	100 (Oct.)	101-11 (Sept.)	100-10 (July)	100-6 (Jan.)	100-4 (June)	100-2 (May)	100-12 (June)	
Maximum amount outstanding on London Register of RUPES Securities advanced for interest drafts	91-12 (May)	99-0 (Feb.)	95-4 (Apr.)	96-6 (Jan.)	90-3 (Jan.)	99-7 (Apr.)	104-10 (Feb.)	103-7 (Sept.)	99-4 (Feb.)	
Minimum price in London of 4 per cent. (Rupce) Securities in Gold	20,551,700 (Apr.)	19,797,100 (Oct.)	20,812,800 (Mar.)	21,701,900 (Mar.)	21,951,100 (Nov.)	26,724,500 (Mar.)	27,031,500 (Feb.)	27,256,600 (Apr.)	25,998,300 (July)	
Maximum price in London of 4 per cent. (Rupce) Securities in Gold	19,181,300 (Dec.)	19,053,000 (Mar.)	18,916,300 (Oct.)	20,972,300 (Apr.)	21,586,900 (Mar.)	21,498,800 (Apr.)	26,531,900 (Aug.)	25,927,100 (Mar.)	25,024,300 (Jan.)	
Minimum price in London of India 3 per cent. Stock	70 1/2 (July)	73 1/2 (Nov.)	70 1/2 (Sept.)	69 1/2 (Sept.)	70 1/2 (Jan.)	90 1/2 (Aug.)	70 1/2 (July)	70 1/2 (June)	71 (June)	
Maximum price in London of India 3 per cent. Stock	71 1/2 (Jan.)	69 1/2 (Aug.)	67 (Apr.)	65 1/2 (May)	66 1/2 (Sept.)	70 1/2 (Apr.)	66 1/2 (Mar.)	65 1/2 (Aug.)	58 1/2 (Feb.)	
Minimum price in London of India 3 per cent. Stock	100 1/2 (Aug.)	102 (May)	106 (Mar.)	106 1/2 (Mar.)	100 1/2 (May)	110 (Feb.)	108 1/2 (Apr.)	110 (Mar.)	100 1/2 (Apr.)	
Maximum price in London of India 3 per cent. Stock	97 (Apr.)	100 1/2 (Sept.)	100 1/2 (Sept.)	104 (Oct.)	100 1/2 (Dec.)	104 1/2 (Nov.)	103 1/2 (June)	105 (Aug.)	100 1/2 (Sept.)	
Minimum price in London of India 3 per cent. Stock	91 1/2 (Feb.)	90 (Apr.)	90 1/2 (Mar.)	100 1/2 (Feb.)	102 (Aug.)	100 1/2 (Apr.)	97 1/2 (Apr.)	100 1/2 (Mar.)	100 1/2 (Apr.)	
Maximum Government Paper Currency outstanding	85 (July)	85 (Feb.)	87 1/2 (Apr.)	95 (May)	99 (Apr.)	94 1/2 (Nov.)	93 (June)	95 (Aug.)	97 (Sept.)	
Minimum Government Paper Currency outstanding	15,715,500 (Oct.)	14,076,200 (Nov.)	18,610,300 (Nov.)	18,055,300 (July)	16,667,800 (Nov.)	27,600,300 (Jan.)	27,040,700 (July)	29,065,000 (Aug.)	30,515,900 (Jan.)	
Maximum Government Paper Currency outstanding	13,017,000 (Apr.)	12,779,400 (Apr.)	12,003,200 (May)	14,839,800 (Feb.)	15,466,500 (Dec.)	17,419,600 (Apr.)	22,634,300 (Jan.)	23,958,100 (Apr.)	24,316,000 (Apr.)	
Number of Savings Banks	6,198	6,130	6,152	6,127	6,546	6,643	6,643	6,594		
Number of depositors in Savings Bank	261,485	269,090	231,897	351,897	431,805	475,339	528,753	538,477		
Amount deposited in Savings Banks	5,081,183	5,795,469	6,695,571	7,682,544	7,531,868	8,052,141	8,886,372	9,274,519		
Average of each deposit	19	20	20	20	18	17	17	17		
Net addition to deposits	204,101	714,086	860,322	946,973	—90,696	530,373	824,131	888,447		

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the year.*
(Principal articles arranged in order of their declared value.)

No.	EXPORTS.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
1	COTTON—					
	Raw—					
	Quantity Cwt.	5,331,536	6,320,342	5,913,923	4,424,947	4,789,201
	Value Rx.	15,045,648	18,668,404	16,502,775	10,754,312	12,743,679
	Average declared value { Annas	4-0	4-3	4-0	3-6	3-10
	per lb— { Pence, at average exchange	4-09	4-4	4-52	3-66	3-59
	Twist and yarn—					
	Quantity Lbs.	128,906,764	141,949,951	169,275,304	161,253,234	189,174,726
	Value Rx.	5,207,100	5,748,732	6,543,364	5,771,033	6,773,482
	Average declared value per lb Annas.	6-6	6-6	6-2	5-9	5-9
	Other manufactures—Value Rx.	1,167,464	1,005,011	1,159,275	1,264,003	1,327,175
	Average declared value { Grey or unbleached	1-11	1-9	1-10	1-10	1-10
	per yard— { Coloured, printed or dyed	4-7	4-6	4-8	4-7	4-5
	Percentage of manufactures on whole value exported	29-76	26-57	31-82	39-55	38-86
2	RICE AND PADDY—					
	Quantity Cwt.	23,144,641	27,098,906	34,963,341	33,166,929	27,038,325
	Value Rx.	7,915,409	10,110,482	12,877,740	13,385,971	12,406,719
	Average declared value of { Rupees	3-7-2	3-12-1	3-11-3	4-1-0	4-7-8
	husked rice per cwt.— { Shillings, at average exchange	4-71	5-18	5-58	5-66	5-59
3	SEEDS—					
	Quantity Cwt.	15,569,978	15,794,742	14,798,999	19,164,522	16,509,161
	Value Rx.	9,561,756	10,627,553	9,343,252	12,208,458	11,631,015
	Average declared value { Rupees	5-15-8	6-10-0	6-2-9	6-4-0	7-1-1
	of linseed per cwt.— { Shillings, at average exchange	8-16	9-15	9-3	8-71	8-83
4	JUTE—					
	Raw and manufactured—Value Rx.	10,468,631	11,431,103	10,083,972	9,361,594	11,182,217
	Average declared value { Rupees	7-7-9	8-6-0	6-5-6	8-0-5	7-8-7
	of raw jute per cwt.— { Shillings, at average exchange	10-21	11-63	9-56	11-19	9-41
	Percentage of manufactures on whole value exported	24-56	24-42	24-61	26-84	28-96
5	OPIUM—					
	Quantity Chests.	87,789	85,166	85,753	87,558	75,384
	Value Rx.	10,508,081	10,115,936	9,261,815	9,362,201	9,255,014
	Average declared value per chest in Rupees	1,197	1,188	1,080	1,092	1,228
6	WHEAT—					
	Quantity Cwt.	17,610,081	13,799,224	14,320,496	30,303,425	14,973,453
	Value Rx.	7,522,676	5,791,377	6,042,486	14,380,462	7,440,383
	Average declared value { Rupees	4-4-4	4-3-2	4-3-6	4-11-11	4-15-6
	per cwt.— { Shillings, at average exchange	5-83	5-8	6-36	6-62	6-2
7	TEA—					
	Quantity Lbs.	97,011,112	103,760,104	107,014,993	120,140,497	114,722,447
	Value Rx.	5,267,315	5,277,650	5,219,233	5,908,129	6,292,348
	Average declared value { Annas	8-8	8-2	7-10	7-11	8-9
	per lb— { Shillings, at average exchange	7-4	7	7-4	6-69	6-68
8	HIDES AND SKINS—					
	Quantity No.	32,357,166	30,955,168	32,733,651	35,862,345	37,425,517
	Value Rx.	4,743,546	4,524,261	4,695,919	5,186,002	5,591,935
	Percentage of dressed or manufactured on whole value exported	55-11	55-79	53-99	54-36	52-82
9	INDIGO—					
	Quantity Cwt.	142,447	157,116	118,425	125,327	126,703
	Value Rx.	3,948,594	3,863,084	3,073,125	3,214,076	4,141,179
	Average declared value { Rupees	277-3-1	245-1-4-0	259-8-0	256-7-3	326-13-6
	per cwt.— { Sterling, at average exchange	18-92	16-97	19-56	17-88	20-41
10	COFFEE—					
	Quantity Cwt.	365,299	239,795	233,451	311,864	296,687
	Value Rx.	1,884,243	1,489,872	1,454,985	1,998,659	2,066,862
	Average declared value { Rupees	51-9-4	62-2-1	62-5-2	64-1-5	69-10-8
	per cwt.— { Shillings, at average exchange	70-41	85-77	93-95	89-37	87
11	WOOL—					
	Raw and manufactured—Value Rx.	1,090,858	1,211,438	1,072,489	1,108,653	1,236,658
	Average declared value { Annas	7-1	7-3	7-3	7-3	7-3
	of raw wool per lb— { Pence, at average exchange	7-25	7-51	8-2	7-58	6-79
12	SILK—					
	Raw and manufactured—Value Rx.	807,238	900,539	724,249	702,584	814,752
	Average declared value { Rupees	2-7-1	3-1-6	2-15-4	3-1-11	3-6-3
	of raw silk per lb— { Shillings, at average exchange	3-33	4-23	4-46	4-35	4-23
13	LAC—Value Rx.	401,078	489,380	781,945	751,474	784,950
14	OILS—Value	437,811	555,007	563,784	604,046	633,626
15	TEAK WOOD—					
	Quantity Cubic tons	52,609	71,342	42,803	48,190	58,350
	Value Rx.	575,263	702,998	425,303	474,852	570,108
	Average declared value { Rupees	109-5-7	106-15-2	99-5-10	98-8-7	97-11-3
	per cubic ton— { Sterling, at average exchange	7-46	7-38	7-49	6-87	6-1
16	SUGAR—Value Rx.	550,339	917,179	417,562	508,417	507,914
17	SALTPETRE—					
	Quantity Cwt.	420,509	422,220	399,690	389,185	443,931
	Value Rx.	401,801	411,276	380,059	365,218	438,940
	Average declared value { Rupees	9-8-11	9-11-10	9-6-4	9-6-4	9-14-2
	per cwt.— { Shillings, at average exchange	13-04	18-45	14-34	13-1	12-34

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the year—continued.*

No.	IMPORTS.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
1	COTTON—					
	Twist and yarn—					
	Quantity Lbs.	52,587,342	46,383,843	50,973,105	50,410,630	38,296,716
	Value Rx.	3,746,983	3,482,747	3,768,505	3,514,763	2,684,963
	Average declared value { Annas	11'4	12'01	11'83	11'16	11'22
	per lb— { Pence, at average exchange	11'67	12'43	13'37	11'67	10'51
	Other manufactures—					
	Value Rx.	27,773,247	26,398,597	27,248,395	25,180,682	22,974,002
	TOTAL COTTON GOODS—Gross imports	31,520,230	29,881,344	31,016,900	28,695,445	25,658,965
	Re-exports—					
	Twist and yarn—					
	Quantity Lbs.	1,601,596	1,270,444	1,243,380	1,648,822	1,357,055
	Value Rx.	111,514	91,382	83,801	113,665	90,822
	Other manufactures—					
	Value	1,703,167	1,728,358	1,710,493	1,817,165	1,732,879
	Total Re-exports	1,816,681	1,819,740	1,794,294	1,930,830	1,823,701
	TOTAL COTTON GOODS—Net imports	29,703,549	28,061,604	29,222,606	26,764,615	23,835,264
2	METALS Value	4,406,283	5,083,709	6,024,466	6,033,543	5,815,867
3	OILS	2,072,825	2,645,213	2,634,187	2,635,955	2,919,162
4	SILK (raw and manufactured)	2,588,105	2,845,159	2,501,430	3,014,698	2,817,651
5	SUGAR	1,790,939	2,200,049	3,399,886	2,561,996	2,625,683
6	MACHINERY AND MILLWORK	2,409,737	2,401,428	2,160,483	2,180,019	2,477,835
7	RAILWAY PLANT AND ROLLING-STOCK	3,093,939	2,907,086	3,216,786	2,505,471	2,321,989
8	PROVISIONS	1,583,103	1,596,565	1,476,070	1,771,793	1,862,055
9	WOOLLEN MANUFACTURES	1,712,548	1,597,549	1,952,600	1,674,896	1,674,088
10	LIQUORS	1,508,962	1,489,121	1,438,081	1,449,411	1,447,267
11	APPAREL	1,156,469	1,200,020	1,235,804	1,274,497	1,272,263
12	COAL (excluding coke and patent fuel)					
	Quantity Tons.	843,743	609,218	799,149	759,709	681,997
	Value Rx.	1,921,831	1,304,591	1,551,667	1,269,777	1,181,606
	Average declared value { Rupees	22'78	21'41	19'42	16'71	17'33
	per ton— { Shillings, at average exchange	31'09	29'56	29'27	23'3	21'64
13	SPICES Value Rx.	855,228	852,350	813,115	797,196	623,633
14	SALT—					
	Quantity Tons.	398,810	410,808	395,243	373,953	360,042
	Value Rx.	882,130	894,532	779,034	627,953	576,694
	Average declared value { Rupees	22'12	21'77	19'71	16'79	16'02
	per ton— { Shillings, at average exchange	30'19	30'05	29'71	23'41	20'

TABLE III.—*Sea-borne Trade for the first eleven months of the year.*
(Principal articles arranged in order of their declared value.)

	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
Value of commodities Exported, excluding gold and silver	Rx. 92,285,086	Rx. 89,726,199	Rx. 97,121,568	Rx. 94,651,294	Rx. 95,582,244
" " Imported	62,700,493	65,893,996	63,228,773	60,227,814	70,232,985
EXCESS EXPORTS	29,584,593	23,832,203	33,892,795	34,423,480	25,349,259
Net Imports of silver	9,056,774	13,256,180	6,757,530	11,773,557	12,718,804
" " of gold	4,431,684	5,289,311	2,761,390	2,964,982	961,435
TOTAL NET IMPORTS OF GOLD AND SILVER	13,488,458	18,545,391	9,518,920	8,808,575	13,680,239
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS	171,994,205	178,052,317	175,181,058	177,219,520	186,432,936

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—Sea-borne Trade for the first eleven months of the year—continued.

No.	EXPORTS.	ELEVEN MONTHS, 1ST APRIL TO THE END OF FEBRUARY.				
		1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
1	COTTON, RAW { Quantity Cwt. Value Rx. Average value per lb R	5,064,849 14,730,221 0-4-2	5,014,020 14,104,585 0-4-0	3,736,951 9,170,435 0-3-6	4,177,229 10,679,691 0-3-8	4,009,284 11,171,399 0-4-0
	„ MANUFACTURES—					
	Twist and yarn { Quantity Lbs. Value Rx. Average value per lb R	129,785,427 5,270,598 0-0-6	155,991,420 6,065,325 0-6-3	148,139,276 5,342,004 0-5-9	172,295,305 6,101,487 0-5-8	118,069,479 4,392,474 0-5-11
	Other manufactures—Value Rx.	932,973	1,057,389	1,121,810	1,210,580	1,136,798
	TOTAL COTTON (RAW AND MANUFACTURED)—Value	20,933,793	21,227,299	15,634,869	17,991,758	16,700,671
2	SEEDS { Quantity Cwt. Value Rx. Average value per cwt. R	14,556,004 9,825,845 6-12-0	13,340,316 8,410,665 6-4-11	17,331,454 10,963,820 6-5-3	14,302,375 9,948,101 6-15-3	21,909,952 15,220,644 6-15-2
3	JUTE (raw and manufactured)—Value Rx.	10,693,299	9,272,242	8,843,939	10,239,638	11,026,165
4	RICE AND PADDY { Quantity Cwt. Value Rx. Average value per cwt. R	21,784,829 8,325,070 3-13-2	28,562,506 10,679,651 3-11-10	27,020,659 10,967,914 4-0-11	21,787,509 9,999,037 4-9-5	19,997,856 8,714,656 4-5-9
5	OPIUM { Quantity Chests Value Rx. Average value per chest R	79,391 9,483,368 1,194-8-3	79,747 8,632,376 1,082-7-6	80,924 8,783,417 1,085-6-3	70,201 8,593,894 1,224-2-11	66,450 7,541,863 1,134-15-6
6	TEA { Quantity Lbs. Value Rx. Average value per lb R	100,815,502 5,150,253 0-8-2	104,560,038 5,103,727 0-7-10	117,509,484 5,861,567 0-8-0	113,756,547 6,240,214 0-8-9	125,061,756 6,520,796 0-8-4
7	HIDES AND SKINS { Quantity Cwt. Value Rx. Average value per cwt. R	712,413 4,104,603 57-9-10	712,613 4,186,839 57-2-5	773,551 4,676,085 60-7-2	773,491 4,951,751 64-0-3	768,669 5,186,836 67-7-8
8	WHEAT { Quantity Cwt. Value Rx. Average value per cwt. R	13,389,833 5,609,245 4-3-0	13,505,683 5,691,051 4-3-5	28,587,884 13,506,942 4-11-7	14,518,266 7,206,490 4-15-5	11,515,781 4,952,022 4-4-10
9	INDIGO { Quantity Cwt. Value Rx. Average value per cwt. R	147,377 3,665,579 248-11-6	111,715 2,930,555 262-5-2	121,165 3,121,033 257-9-4	122,562 4,035,959 329-4-9	123,733 3,998,715 323-2-8
10	COFFEE { Quantity Cwt. Value Rx. Average value per cwt. R	170,096 1,050,866 61-12-6	195,785 1,217,545 62-3-0	211,201 1,336,844 63-4-9	203,862 1,383,017 67-13-5	201,755 1,444,854 71-9-10
11	WOOL (raw and manufactured)—Value Rx.	1,124,592	932,654	1,016,880	1,127,040	1,101,359
12	SILK (raw and manufactured)—Value	814,605	651,491	640,035	713,287	859,728
13	LAC—Value	410,716	693,894	624,279	693,493	803,572
14	SUGAR—Value	905,818	335,677	455,449	418,636	715,127
15	OILS—Value	509,015	493,646	557,314	565,482	475,201
16	TEAK WOOD { Quantity Cubic tons Value Rx. Average value per cubic ton R	65,668 704,932 107-5-7	38,867 386,835 99-8-5	42,131 422,758 100-5-6	53,768 514,499 97-8-8	40,855 409,058 100-8-8
17	SALTPETRE { Quantity Cwt. Value Rx. Average value per cwt. R	367,316 357,050 9-11-9	311,749 336,137 9-8-11	337,410 316,693 9-6-2	407,980 402,317 9-13-9	296,780 310,244 10-7-3

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—Sea-borne Trade for the first eleven months of the year —concluded.

No.	IMPORTS.	ELEVEN MONTHS, 1ST APRIL TO THE END OF FEBRUARY.				
		1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
1	COTTON— Twist and yarn { Quantity Lbs. Value Rx. Average value per lb in sterling, at " average exchange Rx.	41,803,228 3,152,351 0-12-1 1s. 0½d. 23,682,712	46,539,279 3,446,744 0-11-10 1s. 1½d. 24,853,696	46,671,847 3,255,329 0-11-2 1½d. 22,787,025	35,493,526 2,471,858 0-11-2 10½d. 21,118,447	38,971,906 2,821,482 0-11-7 10½d. 26,352,932
	Other manufactures—Value Rx.	26,835,063	28,300,440	26,042,354	23,590,305	29,174,414
	TOTAL COTTON GOODS—Gross imports	26,835,063	28,300,440	26,042,354	23,590,305	29,174,414
	Re-exports— Twist and yarn { Quantity Lbs. Value Rx. Average value per lb Rx.	1,132,224 81,045 0-11-5 1,615,772	1,096,760 74,171 0-10-10 1,566,313	1,511,343 104,752 0-11-1 1,646,278	1,166,231 78,136 0-10-9 1,565,428	1,045,543 76,150 0-11-8 1,514,770
	Other Manufactures—Value Rx.	1,696,817	1,640,484	1,751,030	1,643,564	1,590,920
	Total re-exports	25,138,246	26,659,956	24,291,324	21,946,741	27,583,494
	TOTAL COTTON GOODS—Net imports	25,138,246	26,659,956	24,291,324	21,946,741	27,583,494
2	METALS Value ..	5,439,002	5,455,500	5,415,524	5,196,917	6,137,118
3	OILS " "	2,374,897	2,333,735	2,380,008	2,502,668	3,258,232
4	SILK (raw and manufactured) " "	2,645,667	2,325,637	2,781,800	2,599,167	2,997,403
5	SUGAR " "	1,933,813	3,151,785	2,343,207	2,411,748	2,504,123
6	MACHINERY AND MILLWORK " "	2,289,336	1,990,591	2,002,485	2,210,794	2,427,504
7	RAILWAY PLANT AND ROLLING-STOCK " "	2,623,818	3,007,161	2,316,905	1,946,469	2,070,334
8	WOOLLEN MANUFACTURES " "	1,508,594	1,826,269	1,776,770	1,584,000	1,935,699
9	PROVISIONS " "	1,491,481	1,371,276	1,635,619	1,737,502	1,680,860
10	APPAREL " "	1,109,106	1,144,296	1,177,139	1,161,311	1,349,591
11	LIQUORS " "	1,337,947	1,305,065	1,307,768	1,317,482	1,343,830
12	COAL (excluding coke and patent fuel) { Quantity Tons Value Rx. Average value per ton R	567,108 1,214,980 21-6-0 799,190	721,367 1,409,911 10-8-9 738,982	656,702 1,099,769 16-11-11 722,841	600,075 1,041,318 17-5-8 562,400	497,654 853,134 17-2-3 790,947
13	SPICES Value Rx.	799,190	738,982	722,841	562,400	790,947
14	SALT { Quantity Tons Value Rx. Average value per ton R	147,545 754,461 21-11-4	366,090 717,839 19-9-9	341,356 575,185 16-13-7	323,276 518,194 10-0-6	377,373 716,600 18-15-10

TABLE IV.—Wholesale prices of typical commodities in Gold and Silver in London and Calcutta in December in each year.
(Prices of March 1873 = 100.)

IN LONDON—(prices quoted from the LONDON ECONOMIST).	MEASURED IN GOLD.								MEASURED IN SILVER.*							
	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.
Scotch Pig Iron (Warrants)	37	37	35	50	40	40	35	37	48	49	50	68	50	54	54	69
Coals, Hetton, Wallsend (London)	51	49	51	63	55	52	48	70	67	66	71	86	69	71	73	131
Copper, Chili Bars	43	95	87	35	62	52	53	48	56	127	121	75	79	70	82	91
Straits, Tin	69	115	68	67	64	63	64	52	89	153	95	92	80	85	97	98
Wheat	61	56	55	55	59	71	57	49	80	74	78	75	74	96	86	91
Flour, town-made	56	54	61	57	65	66	52	47	71	73	85	78	82	89	80	88
Beef, inferior	75	75	67	87	70	80	75	80	97	100	95	119	88	108	115	150
Cotton, No. 40, mule twist	60	62	65	64	68	57	57	54	77	84	91	88	85	77	87	100
Wool, South Down Hogs	59	55	54	59	59	59	55	55	76	73	75	80	74	79	84	103
Sugar, Foreign Muscovado	42	56	53	45	55	58	51	45	55	75	75	61	69	78	78	84
Coffee	86	102	101	112	118	114	120	119	111	136	142	153	149	155	183	223
Saltpetre	77	77	77	78	78	77	77	78	99	103	107	107	99	103	118	147
Gold	...	...	...	...	...	...	...	...	130	134	140	137	126	135	153	187
Silver	77	75	71	73	79	74	65	53	...	...	...	...	...	...	...	...
IN CALCUTTA—(prices quoted from the CALCUTTA PRICE CURRENT).																
Grey Shirtings (8½ lb)	81	79	81	76	74	74	77	70	81	79	81	76	74	74	77	70
Mule twist, white, good, No. 40	62	72	75	74	71	65	73	69	62	72	75	74	71	65	73	69
" " Turkey red, No. 40 (12 lb)	58	58	57	57	56	57	61	62	58	58	57	57	56	57	61	62
" " orange, Nos. 40—60	75	86	85	85	77	73	76	80	75	86	85	85	77	73	76	80
Copper sheathing	65	90	99	69	72	72	80	83	65	90	99	69	72	72	80	83
Iron, flat, bolt, bar and square	53	59	65	79	64	64	97	96	53	59	65	79	64	64	97	96
Spelter, hard	109	128	107	144	151	151	125	125	109	128	107	144	151	151	125	125
Hides, buffalo, slaughtered	80	69	74	Nom.	Nil.	Nil.	Nil.	Nil.	80	69	74	Nom.	Nil.	Nil.	Nil.	Nil.
Indigo, good	72	82	93	76	88	74	114	108	72	82	93	76	88	74	114	108
Jute, picked	131	153	192	192	123	219	186	222	131	153	192	192	123	219	186	222
Shell-lac, fine, orange	56	68	76	102	76	102	Nom.	127	56	68	76	102	76	102	Nom.	127
Linned, fine, bold clean	98	94	112	115	99	112	128	53	98	94	112	115	99	112	128	53
Rice, Ballam	106	118	147	165	159	168	196	200	106	118	147	165	159	168	196	200
Silk, raw, Coimbatore	89	64	76	87	71	64	79	71	89	64	76	87	71	64	79	71
Tea, good, Souchong	35	50	52	50	48	41	59	43	35	50	52	50	48	41	59	43
Wheat, Doodiah	81	76	87	81	86	103	96	78	81	76	87	81	86	103	96	78
Gold	123	131	135	131	122	131	148	146	123	131	135	131	122	131	148	146

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—Statement showing the true financial results to the Revenues of India of the guarantee of interest upon the Capital of Guaranteed Railway Companies.

	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	<i>Miles.</i>	<i>Miles.</i>	<i>Miles.</i>	<i>Miles.</i>	<i>Miles.</i>	<i>Miles.</i>	<i>Miles.</i>
Open mileage at end of official year .	*3,241	3,243	†2,588	2,588	2,587	2,587	2,587
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Gross traffic receipts	7,403,415	6,534,567	6,753,013	6,846,420	6,301,935	6,505,000	6,573,000
Working expenses	3,752,607	3,365,933	3,251,739	3,353,302	3,057,522	3,107,500	3,127,500
Percentage of working expenses on receipts	50.68	51.50	48.15	48.98	48.52	47.77	47.58
Net traffic receipts	3,650,808	3,168,634	3,501,274	3,493,118	3,244,413	3,397,500	3,445,500
Net gain by the remittance to England of Capital receipts and disbursements in India at the contract rates of exchange instead of at the average yearly rates obtained for the Secretary of State's bills . . .	...	...	...	...	...	...	...
Total Revenue .	3,650,808	3,168,634	3,501,274	3,493,118	3,244,413	3,397,500	3,445,500
Gross guaranteed interest paid in India	6,672	9,468	7,597	37,171	2,673	2,370	3,570
Ditto in London £	2,697,388	2,337,058	2,354,130	2,114,159	2,145,297	2,154,700	2,154,500
Total guaranteed interest (sterling payments converted at the average exchange of the year)	3,959,108	3,395,279	3,130,941	3,069,430	3,438,635	3,544,400	3,697,000
Surplus paid to Railway Companies . .	570,195	441,933	473,334	737,659	581,924	570,900	615,000
Land and Supervision	44,344	30,952	42,987	19,257	29,423	34,900	36,600
Interest on Revenue balances	3,288	...	...	...	...	...	...
Net loss on receipts and disbursements of Capital in India calculated in the same way as the gain	86,909	142,733	87,538	131,960	145,383	125,500	125,800
Total Expenditure .	4,663,844	4,010,897	3,734,800	3,958,306	4,195,365	4,275,700	4,474,400
Net Expenditure from the Public Treasury	1,013,036	842,263	233,526	465,188	930,952	878,200	1,028,900
Net Revenue . . . . .	...	...	...	...	...	...	...

* The Oudh and Rohilkhand Railway, 692 miles, was purchased by the State on the 1st January 1889, and the mileage is shown under State Railways.

† The South Indian Railway, 654½ miles, was purchased by the State on the 1st January 1891, and the mileage is shown under State Railways.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI.—Actual Capital expenditure on State Railways in 1892-93, and estimated expenditure on such works in 1893-94 and 1894-95, and to end of 1894-95.

RAILWAYS.	To end of 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	To end of 1894-95.	Sanctioned outlay.	Balance remaining unspent.
OPEN LINES.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
East Indian	14,241,270	604,081	435,400	240,000	15,520,751	15,520,751	...
Rajputana-Malwa	9,264,963	51,399	34,000	80,200	9,430,562	9,430,562	...
Holkar	1,304,655	1,609	2,900	5,800	1,314,964	1,314,964	...
Rewari-Ferozepore	1,280,862	190	2,000	5,000	1,288,052	1,288,052	...
Bhopal	167,624	26,981	22,500	14,000	231,105	231,105	...
Warora Colliery	155,442	992	10,660	50,000	217,094	217,094	...
Wardha Coal	498,120	649	...	2,000	500,769	500,769	...
Umaria Colliery	100,009	3,761	—4,370	4,400	103,800	103,800	...
Burma	5,230,357	23,257	62,240	40,000	5,384,685	5,384,685	...
Do., Meiktila Branch	1,211	27,620					
Jorhat	75,167	3,732	2,200	900	81,999	81,999	...
Cherra-Companygunj	77,383	447	300	...	78,130	78,130	...
Eastern Bengal	8,309,489	89,496	109,400	90,000	8,731,404	8,731,404	...
Eastern Bengal—Barsoi-Kissen- gunj Branch	87,420	45,599					
Tirhoot	2,361,102	124,801	18,300	80,000	2,584,203	2,584,203	...
Patna-Gya	435,011	—435,011	...	...	...	...	...
Nalhati	36,478	—36,478	...	...	...	...	...
Oudh and Rohilkhand	10,363,864	—19,705	48,520	74,300	10,466,979	10,466,979	...
Cawnpore-Achnera	1,148,016	6,923	11,500	6,000	1,172,439	1,172,439	...
Lucknow-Bareilly	512,114	...	...	...	512,114	512,114	...
North Western	34,752,066	219,286	220,400	235,500	35,427,252	35,427,252	...
Ditto Gradient Improve- ments	266,006	225,947	143,700	50,000	685,653	685,653	...
South Indian	7,412,944	—202,614	72,500	60,000	7,342,830	7,342,830	...
Bezvada Extension	141,172	481	500	1,000	143,653	143,653	...
Dhond and Manmad	1,105,636	3,068	10,700	13,000	1,132,404	1,132,404	...
TOTAL	99,328,881	766,511	1,203,350	1,052,100	102,350,842	102,350,842	...
LINES UNDER CONSTRUCTION.							
East Indian—Jherria Extension . . . . .	...	234,468	105,700	...	340,168	367,920	27,752
Godhra-Rutlam	290,904	633,349	428,000	132,000	1,484,253	1,483,722	—531
Mu Valley	1,081,045	447,688	289,140	322,800	2,140,673	2,373,137	232,464
Assam-Bengal, Northern Section	47,876	—47,876	...	...	...	...	...
Lucknow-Rae Bareli-Benares	36,480	126,809	84,330	10,000	257,619	298,939	41,320
Bareilly-Rampur-Moradabad	18,626	251,822	386,550	138,600	795,598	795,376	—222
Sind-Pishin Petroleum Opera- tions	12,972	1,409	*100	...	14,481	14,481	...
Frontier Railway Reserve Mate- rial	391,888	30,060	13,690	1,200	436,838	436,838	...
Peshawar Railway Reserve	35,750	1,026	...	...	36,776	36,776	...
Mushkaf-Bolan	184,032	267,151	516,180	576,600	1,543,963	2,008,547	464,584
Mari-Attock	87,914	211,097	82,600	50,000	431,611	1,182,012	750,401
East Coast	1,620,485	1,233,618	996,800	760,000	4,610,903	5,048,075	437,172
Mayavaram-Mutupet	71,274	91,902	66,400	17,500	247,076	270,155	23,079
Guntakul-Hindupur	115,370	460,509	10,400	5,000	591,279	793,417	202,138
Palampur-Deesa	196	11,237	9,800	3,000	24,233	40,083	15,850
Assam-Bengal (Land) . . . . .	...	14,231	80,000	40,000	134,231	111,268	—22,963
Hyderabad-Umarkot	120,861	42,181	8,200	6,000	177,242	187,129	9,887
TOTAL	4,115,673	4,010,681	3,077,890	2,062,700	13,266,944	15,447,875	{ 2,204,647 —23,716
Carried forward	103,444,554	4,777,192	4,281,240	3,114,800	115,617,786	117,798,717	{ 2,204,647 —23,716

(a) Sanctioned cost of Lucknow-Rae Bareli Section only.

(b) Estimate for Choungzon-Mogoung Section not yet sanctioned.

(c) Revised project estimate submitted for sanction.

(d) Revised Estimate called for.

APPENDIX.

TABLE VI.—Actual Capital expenditure on State Railways in 1892-93, and estimated expenditure on such works in 1893-94 and 1894-95, and to end of 1894-95—*continued*.

RAILWAYS.	To end of 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	To end of 1894-95	Sanctioned outlay.	Balance remaining unspent.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought over	103,444,554	4,777,192	4,281,240	3,114,800	115,617,786	117,798,717	{ 2,204,647 —23,716
LINES IN ABEYANCE OR TRANS- FERRED TO COMPANIES.							
Ranaghat-Bhagwanola . . .	30,244	..	...	...	30,244	30,244	...
Southern Mahratta . . .	52,707	...	...	...	*52,707	52,707	...
Bellary Kistna . . .	1,657,508	245	...	...	1,657,753	1,657,753	...
Bilaspur-Etawah . . .	7,514	...	...	...	7,514	7,514	...
Vizagapatam-Raipur . . .	24,504	...	...	...	24,504	24,504	...
TOTAL	1,772,477	245	...	...	1,772,722	1,772,722	...
Stores and Reserve . . .	131,250	27,285	—63,240	359,600	454,895	454,895	...
Nagpur-Chhattisgarh Deprecia- tion Account . . .	75,297	—25,567	—600	...	49,130	49,130	...
	105,423,578	4,779,155	4,217,400	3,474,400	117,894,533	120,075,464	...
Deduct Probable lapses . . .	...	.	—112,900	...	—112,900	—112,900	...
TOTAL	105,423,578	4,779,155	4,104,500	3,474,400	117,781,633	119,979,364	{ 2,204,647 —23,716
<i>Distributed as under—</i>							
CAPITAL EXPENDITURE ON PUBLIC WORKS (not charged against Revenue)—							
State Railways—Construc- tion . . .	62,386,309	3,455,199	2,947,700	3,450,000	72,239,208		
Redemption of Liabilities . . .	33,553,451	...	...	...	33,553,451		
FAMINE RELIEF AND INSU- RANCE—							
Protective Railways . . .	3,418,774	984,469	1,079,700	...	5,482,943		
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) . . .							
	6,065,044	339,487	77,100	24,400	6,506,031		
TOTAL AS ABOVE	105,423,578	4,779,155	4,104,500	3,474,400	117,781,633	119,979,364	{ 2,204,647 —23,716

*Represents depreciation on works and stores allowed by Government on transfer to the Company.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VII.—Capital Expenditure on Irrigation—Major Works, in 1892-93, and estimated expenditure on such works in 1893-94, 1894-95, and to the end of 1894-95, &c.

		Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	Total Actual and Estimated outlay to end of 1894-95.	Sanctioned Estimate.	Balance of sanctioned estimate remaining to be spent.
IRRIGATION WORKS.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.							
<i>Bengal.</i>						(a)	
ORISSA CANALS		36,322	35,300	24,000	2,556,288	3,145,490	589,202
MIDNAPORE CANAL.	Old outlay*	...	...	...	822,251	831,677	...
	Outlay against Open Capital sanctions	...	900	...	4,520	5,632	1,112
HIDGELLER TIDAL CANAL.	Old outlay	...	...	...	179,549	177,269	...
	Outlay against sup- plementary estimate	3,832	3,200	12,600	63,354	76,915	13,561
SONE CANALS	Old outlay	...	...	...	2,535,663	2,788,870	...
	Outlay against Open Capital sanctions	5,625	19,000	5,000	67,171	71,264	4,093
<i>North-Western Provinces and Oudh.</i>							
GANGES CANAL	Old outlay	...	...	...	2,685,061	2,923,592	...
	Outlay against Open Capital sanctions	10,970	14,100	14,000	55,975	53,882	...
LOWER GANGES CANAL.	Old outlay	...	...	...	3,099,851	3,273,832	...
	Outlay against Open Capital sanctions	20,763	29,700	22,100	94,274	40,573	...
Ditto	Cawnpore Extension	...	...	...	...	342,000	342,000
AGRA CANAL	Old outlay	...	...	...	849,147	871,752	...
	Outlay against Open Capital sanctions	2,424	4,100	5,900	14,940	5,645	...
EASTERN JUMNA CANAL.	Old outlay	...	...	...	318,507	344,191	...
	Outlay against Open Capital sanctions	2,913	1,800	2,000	13,215	6,337	...
<i>Punjab.</i>							
WESTERN JUMNA CANAL.	Old outlay	...	...	...	1,051,643	1,078,050	...
	Outlay against Open Capital sanctions	11,746	19,000	22,400	68,652	60,125	...
WESTERN JUMNA CANAL, SIRSA BRANCH (STATE OUTLAY).		61,184	47,800	30,000	255,670	289,269	33,591
BARI DOAB CANAL.	Old outlay	...	...	...	1,572,350	1,579,860	...
	Outlay against Open Capital sanctions	25,186	51,900	19,000	106,265	118,469	12,204
Carried over		180,965	226,800	157,000	16,414,346	...	...

(a) Includes Rx. 5,868 sanctioned for supplementary works.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—Gross receipts, working expenses, and net traffic receipts of Guaranteed and State Railways for five years ending 1892-93, with Revised Estimates for 1893-94 and Budget Estimates for 1894-95.

	ACCOUNTS.					Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.		
	M.	M.	M.	M.	M.	M.	M.
GUARANTEED RAILWAYS.							
Open mileage at beginning of year	3,912	†13,241	3,243	2,588*	2,588	2,587	2,587
<i>Gross Receipts.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Madras	861,715	942,442	963,219	946,852	979,209	1,060,000	1,068,000
South Indian	551,270	582,050	468,015	...	...	...	...
Bombay, Baroda and Central India	1,300,596	1,308,085	1,325,745	1,422,292	1,435,202	1,515,000	1,495,000
Great Indian Peninsula	4,208,148	3,701,990	3,996,034	4,477,276	3,887,524	3,930,000	4,010,000
Oudh and Rohilkhand	481,686	...	...	...	...	...	..
TOTAL	7,403,415	6,534,567	6,753,013	6,846,420	6,301,935	6,505,000	6,573,000
<i>Working Expenses.</i>							
Madras	498,676	536,576	497,965	548,941	526,892	540,000	550,000
South Indian	382,017	377,325	281,260	...	...	...	...
Bombay, Baroda and Central India	559,640	559,210	537,342	599,948	579,392	547,500	562,500
Great Indian Peninsula	1,999,032	1,892,822	1,935,172	2,204,413	1,951,238	2,020,000	2,015,000
Oudh and Rohilkhand	313,242	...	...	...	...	..	...
TOTAL	3,752,607	3,365,933	3,251,739	3,353,302	3,057,522	3,107,500	3,127,500
<i>Net Traffic Receipts.</i>							
Madras	363,039	405,866	465,254	397,911	452,317	520,000	518,000
South Indian	169,253	204,725	186,755	...	...	...	...
Bombay, Baroda and Central India	740,956	748,875	788,403	822,344	855,810	967,500	932,500
Great Indian Peninsula	2,209,116	1,609,168	2,060,862	2,272,863	1,936,286	1,910,000	1,995,000
Oudh and Rohilkhand	168,444	...	...	...	...	...	...
TOTAL	3,650,808	3,168,634	3,501,274	3,493,118	3,244,413	3,397,500	3,445,500

* The South Indian Railway, 654½ miles, was purchased by the State on the 1st January 1891, and the mileage is shown under State Railways.

† The Bellary Branch of the Madras Railway, 33 miles in length, having been transferred to the Southern Mahratta Railway, the mileage is shown under State Railways.

‡ The Oudh and Rohilkhand Railway, 692 miles, was purchased by the State on the 1st January 1889, and the mileage is shown under State Railways.

APPENDIX.

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1893-94.	Budget Estimate, 1894-95.		
	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.				
	M.	M.	M.	M.	M.				
Open mileage at beginning of year	8,979	(a) 10,407	11,055	(b) 12,757	13,106	13,433	13,893		
Gross Receipts.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
East Indian	4,471,119	} 4,474,030	4,428,495	4,957,632	4,888,869	} 5,120,300	5,030,300		
Dildarnagar-Ghazipur	4,604								
Nalhati	10,459	10,444	10,008	9,235	...	} 5,120,300	5,030,300		
Patna-Gya	49,895	52,151	51,749	60,771	28,650				
Rajputana-Malwa	1,903,833	1,938,223	1,851,105	2,205,116	2,247,595	2,280,000	2,280,000		
Sindia	37,080	7,108	...	...	...	...	...
Godhra-Rutlam . . . . .	...	...	...	...	...	9,000	47,500
Bhopal	5,512	7,916	8,777	13,088	15,310	18,000	20,000		
Palampur-Deesa . . . . .	...	...	...	...	...	1,600	4,200
Warora Colliery	} 88,442	82,187	90,930	{ 54,425	54,407	56,000	57,200		
Wardha Coal								25,897	23,299	20,600	24,000
Bengal Nagpur	163,517	218,157	319,391	637,317	603,259	650,000	680,000		
Umari Colliery	17,822	26,408	33,979	27,996	36,524	36,200	36,200		
Burma	314,241	348,338	376,678	406,038	} 695,172	622,500	690,000		
Toung-hoo-Mandalay	31,901	161,449	193,310	210,027					
Mu Valley . . . . .	...	...	...	13,614	23,154	27,500	30,000
Jorhat	5,964	6,046	6,198	6,402	6,641	7,000	7,200		
Cherra-Companygunj	620	1,235	1,713	1,953	1,846	2,300	2,300		
Eastern Bengal	1,070,589	1,145,727	1,220,112	1,146,384	1,182,955	1,260,000	1,220,000		
Tirhoot	170,854	211,182	69,726	} 488,854	538,398	535,000	540,000		
Bengal and North-Western and Tirhoot . . . . .	...	...	320,600				
Bengal Central	72,389	72,991	74,047	76,110	78,006	78,000	79,000		
Oudh and Rohilkhand	174,788	} 784,746	734,471	879,286	845,934	885,000	900,000		
Benares Branch	700								
Indian Midland	108,154	314,730	331,908	436,012	444,354	455,000	480,000		
Bareilly-Pilibhit	9,350	10,985	9,954	1,991	...	} 76,000	77,500		
Lucknow-Sitapur-Seramau	25,428	31,888	33,729	...	23				
Lucknow-Bareilly . . . . .	...	...	7,356	56,314	69,469	} 2,980,000	2,950,000
North Western	2,573,190	2,905,416	2,730,774	3,309,010	} 2,569,878				
Amritsar-Pathankot	8,738	10,154	11,225	11,224					
South Indian . . . . .	...	...	147,044	} 725,984	7,97,602	770,000	820,000
Villupuram-Guntakal . . . . .	...	...	1,995				
" " Nellore Branch	23,566	25,454	24,260	} 134,356	151,225	161,000	170,000		
Mysore	59,014	101,156	122,768						
Bezvada Extension . . . . .	...	7,667	7,473	8,737	9,878	10,800	11,000	
East Coast . . . . .	...	...	...	...	...	70,000	115,000
Guntakul-Hindupur . . . . .	...	...	...	...	...	26,000	26,000
Mayavaram-Mutupet . . . . .	...	...	...	...	...	...	22,500
Dhond and Manmad*	25,545	24,943	26,313	30,858	32,834	34,500	36,000		
Southern Mahratta	399,806	407,133	457,136	477,303	463,116	570,000	570,000		
Hyderabad-Umarkot . . . . .	...	...	...	...	6,409	13,000	14,000
TOTAL	11,827,120	13,387,864	13,703,224	16,411,934	15,814,807	16,775,300	16,939,900		

* The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

(a) Includes the length of the Oudh and Rohilkhand Railway.

(b) Ditto ditto South Indian and Bengal and North-Western Railways.

APPENDIX.

	ACCOUNTS.					Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.		
<i>Working Expenses.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
East Indian	1,689,946	1,682,537	1,484,563	1,643,008	1,607,100	1,570,000	1,650,000
Dildarnagar-Ghazipur	2,195						
Nalhati	8,541	7,594	7,832	4,818	...	1,570,000	1,650,000
Patna-Gya	23,786	25,395	23,739	25,983	12,303		
Rajputana-Malwa	970,424	1,020,867	926,066	1,087,885	1,018,701	1,090,000	1,065,000
Sindia	17,703	3,372	...	...	...	...	...
Godhra Rutlam . . . . .	...	...	...	...	...	3,700	19,500
Bhopal	4,977	8,458	10,434	8,228	9,670	12,000	12,000
Palampur Deesa . . . . .	...	...	...	...	...	1,100	2,900
Warora Colliery	61,323	57,343	64,772	43,149	50,674	56,000	51,200
Wardha Coal				19,952	19,889	11,700	13,200
Bengal-Nagpur	127,058	147,176	234,881	303,037	309,681	317,500	340,000
Bilaspur-Etawah . . . . .	...	...	...	...	1,321	...	...
Umaria Colliery	20,363	22,418	23,681	25,976	33,179	34,000	33,500
Burna	189,876	204,756	207,845	228,128	351,973	370,000	375,000
Toung-hoo-Mandalay	32,545	120,702	108,278	110,167			
Mu Valley . . . . .	...	...	...	12,039	54,010	55,000	55,000
Jorhat	5,707	6,231	5,797	6,090	5,495	5,700	6,000
Cherra-Companygunj	2,116	2,672	1,917	1,909	1,750	2,100	2,100
Eastern Bengal	490,105	510,317	542,205	626,279	561,629	535,000	550,000
Tirhoot	96,254	90,553	31,093	2,216	395,397	390,000	385,000
Bengal and North-Western and Tirhoot . . . . .	...	...	131,952	415,490			
Bengal Central	51,147	45,648	49,263	57,001	53,808	54,000	55,000
Oudh and Rohilkhand	54,558	343,935	350,043	381,473	368,691	390,000	410,000
Benares Branch	80						
Indian Midland	69,512	234,086	254,146	267,555	292,086	283,000	288,000
Bareilly-Pilibhit	6,592	7,300	7,893	...	...	44,000	44,000
Lucknow-Sitapur-Seramau	18,153	21,266	23,529	...	...
Lucknow-Bareilly . . . . .	...	...	4,428	33,108	42,737	1,900,000	1,900,000
North Western	1,742,526	1,856,235	1,749,515	1,953,535	1,811,838		
South Indian . . . . .	...	...	70,577	497,698	507,014	501,700	500,000
Villupuram-Guntakal . . . . .	...	...	1,344				
" " Nellore Branch	27,060	18,369	17,149	...	...	124,000	118,000
Mysore	47,744	90,598	96,446	102,932	98,812		
Bezwada Extension . . . . .	...	6,083	5,837	5,828	7,038	7,100	7,200
East Coast . . . . .	...	...	...	...	...	50,000	80,000
Guntakal-Hindupur . . . . .	...	...	...	...	...	15,500	15,500
Mayavaram Mutupet . . . . .	...	...	...	...	...	...	15,200
Dhond and Manmad* . . . . .	...	...	...	...	...	...	...
Southern Mahratta	298,965	330,529	336,715	350,996	323,709	425,500	397,500
Hyderabad-Umarkot . . . . .	...	...	...	...	6,421	10,500	11,000
TOTAL	6,059,256	6,864,440	6,771,940	8,214,480	7,944,868	8,259,100	8,401,800

* The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

APPENDIX.

	ACCOUNTS.					Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.		
<i>Net Traffic Receipts.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
East Indian	2,781,173	2,791,493	2,943,932	3,314,624	3,281,769	3,550,300	3,380,300
Dildarnagar-Ghazipur	2,409						
Nalhati	1,918						
Patna-Gya	26,109	26,756	28,010	34,788	16,347	1,190,000	1,215,000
Rajputana-Malwa	933,409	917,356	925,039	1,117,231	1,228,894		
Sindia	19,377	3,736	...	...	...
Godhra-Rutlam . . . . .	...	...	...	...	...	5,300	28,000
Bhopal	535	—542	—1,657	4,861	5,640	6,000	8,000
Palampur-Deesa . . . . .	...	...	...	...	...	500	1,300
Warora Colliery	27,119	24,844	26,158	11,276	3,733	...	6,000
Wardha Coal				5,945	3,410	8,900	10,800
Bengal-Nagpur				334,280	293,578	332,500	340,000
Bilaspur-Etawah . . . . .	...	...	...	...	—1,321	...	...
Umaria Colliery	—2,541	3,990	10,298	2,020	3,345	2,200	2,700
Burma	124,365	143,582	168,833	177,910	343,257	252,500	315,000
Toung-hoo-Mandalay	—644	40,747	85,032	99,861			
Mu Valley . . . . .	...	...	...	1,575			
Jorhat	257	—185	401	311	1,146	1,300	1,200
Cherra-Companygunj	—1,496	—1,437	—204	44	96	200	200
Eastern Bengal	580,484	635,410	677,907	520,104	621,326	725,000	670,000
Tirhoot	74,600	120,629	58,633	—2,216	143,001	145,000	155,000
Bengal and North-Western and Tirhoot . . . . .	...	...	188,648	73,364			
Bengal Central	21,242	27,343	24,784	19,109	24,198	24,000	24,000
Oudh and Rohilkhand	120,230	440,811	384,428	497,813	477,243	495,000	490,000
Benares Branch	620						
Indian Midland	38,642						
Bareilly-Pilibhit	2,758	3,685	2,061	1,991	...	32,000	33,500
Lucknow-Sitapur-Seramau	7,275	10,622	10,200	...	23		
Lucknow-Bareilly . . . . .	...	...	2,928	23,206	26,732		
North Western	830,664	1,049,181	981,259	1,355,475	758,040	1,080,000	1,050,000
Amritsar-Pathankot	8,738	10,154	11,225	11,224			
South Indian . . . . .	...	...	76,467	228,286			
Villupuram-Guntakal . . . . .	...	...	651	...	290,588	268,300	320,000
" " Nellore Branch	—3,494	7,085	7,111	...			
Mysore	11,270	10,558	26,322	31,423	52,413	37,000	52,000
Bezváda Extension . . . . .	...	1,584	1,636	2,909	2,840	3,700	3,800
East Coast . . . . .	...	...	...	...	...	20,000	35,000
Guntakal-Hindupur . . . . .	...	...	...	...	...	10,500	10,500
Mayavaram-Mutupet . . . . .	...	...	...	...	...	...	7,300
Dhond and Manmad*	25,545	24,943	26,313	30,858	32,834	34,500	36,000
Southern Mahratta	100,841	76,604	120,421	126,307	139,407	144,500	172,500
Hyderabad-Umarkot . . . . .	...	...	...	...	—12	2,500	3,000
TOTAL	5,767,864	6,523,424	6,931,284	8,197,454	7,869,939	8,516,200	8,538,100

* The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—Gross receipts, working expenses, and net earnings of Irrigation—Major Works, for five years ending 1892-93, with Revised Estimate for 1893-94, and Budget Estimate for 1894-95.

	ACTUALS.					Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.		
DIRECT RECEIPTS—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Orissa canals	24,351	30,422	34,501	37,100	49,766	34,000	34,000
Midnapore canal	25,180	27,761	23,720	28,470	28,018	27,000	27,000
Hidgellie Tidal canal	5,517	4,195	2,804	3,692	5,346	5,500	5,500
Sone canals	84,389	89,750	73,648	91,009	105,637	83,500	83,500
Ganges canals	213,014	199,141	248,974	261,685	248,145	250,100	240,500
Lower Ganges canal	123,382	133,309	140,604	178,594	180,863	180,000	172,100
Agra canal	46,622	56,566	61,390	60,100	54,280	49,100	47,100
Eastern Jumna canal	71,154	63,514	83,255	81,294	77,536	96,000	90,500
Betwa canal	7,313	7,585	7,455	10,229	8,547	7,200	7,200
Western Jumna canal (includ- ing Sirsa Branch)	90,170	113,116	160,321	151,127	117,126	110,300	133,000
Chenab canal	3,768	7,711	9,793	10,294	19,100	37,500	59,000
Bari Doab canal	139,232	139,663	149,559	169,840	231,345	203,200	210,000
Sirhind canal	113,233	133,917	168,523	201,595	243,032	108,300	143,000
Swat River canal	22,753	24,941	25,048	20,369	28,922	26,000	26,000
Godavari Delta System	10,653	11,492	12,236	11,096	11,974	12,000	12,000
Kistna " "	4,669	4,502	5,047	4,831	5,299	5,000	5,000
Sangam Anicut " "	142	91	127	74	91	100	100
Desert canal	7,037	5,193	2,803	974	2,872	3,500	4,200
Begari " "	5,097	4,404	2,836	1,435	2,961	2,900	3,200
Eastern Nara Works	1,681	1,753	2,206	2,044	2,025	2,100	2,100
Mutha canals	21,640	20,625	21,881	24,756	22,520	24,900	24,400
Nira canal	1,029	2,756	3,609	4,449	8,550	7,700	8,700
Other projects	39,776	50,177	44,343	49,680	56,775	57,700	53,500
TOTAL	1,061,802	1,132,584	1,284,683	1,404,737	1,510,730	1,333,600	1,391,600
PORTION OF LAND REVENUE DUE TO IRRIGATION—							
Ganges canal	44,301	54,731	66,446	69,008	71,559	71,600	71,600
Lower Ganges canal	20,959	20,959	20,959	20,959	20,959	21,000	21,000
Eastern Jumna " "	22,153	22,153	23,292	24,614	24,980	24,900	24,900
Western Jumna " "	5,275	4,737	2,368	...	...	...	...
Chenab canal . . . . .	...	...	...	112	1,752	2,200	2,200
Bari Doab canal	40,469	42,467	44,046	24,988	11,897	17,900	17,900
Godavari Delta System	195,920	200,371	204,703	215,151	222,382	225,600	228,000
Kistna " "	142,362	150,618	167,461	173,970	174,845	194,200	213,200
Sangam Anicut " "	8,541	12,000	12,946	814	16,159	22,500	24,100
Desert canal	11,030	13,120	12,854	1,458	8,969	9,400	14,000
Begari " "	25,223	22,498	18,922	22,255	30,540	30,400	30,100
Eastern Nara Works	34,586	42,908	38,890	37,197	41,323	44,100	48,200
Mutha canals	—562	—538	—595	—718	—524	...	...
Nira canal	—44	—128	—171	—213	—419	...	...
Other projects	120,828	103,870	96,875	83,594	97,884	128,200	173,300
TOTAL	671,041	689,766	708,996	673,189	722,306	792,000	868,500
TOTAL REVENUE—							
Orissa canals	24,351	30,422	34,501	37,100	49,766	34,000	34,000
Midnapore canal	25,180	27,761	23,720	28,470	28,018	27,000	27,000
Hidgellie Tidal canal	5,517	4,195	2,804	3,692	5,346	5,500	5,500
Sone canals	84,389	89,750	73,648	91,009	105,637	83,500	83,500
Ganges canal	257,315	253,872	315,420	330,693	319,704	321,700	312,100
Lower Ganges canal	144,341	154,268	161,563	199,553	201,822	201,000	193,100
Agra canal	46,622	56,566	61,390	60,100	54,280	49,100	47,100
Eastern Jumna canal	93,307	85,667	106,547	105,908	102,516	120,900	115,400
Betwa canal	7,313	7,585	7,455	10,229	8,547	7,200	7,200
Western Jumna canal (includ- ing Sirsa Branch)	95,445	117,853	162,689	151,127	117,126	110,300	133,000
Chenab canal	3,768	7,711	9,793	10,406	20,852	39,700	61,200
Bari Doab canal	179,701	182,130	193,605	194,828	243,242	221,100	227,900
Sirhind canal	113,233	133,917	168,523	201,595	243,032	108,300	143,000
Swat River canal	22,753	24,941	25,048	20,369	28,922	26,000	26,000
Godavari Delta System	206,573	211,863	216,939	226,247	234,356	237,600	240,000
Kistna " "	147,031	155,120	172,508	176,801	180,144	199,200	218,200
Sangam Anicut " "	8,683	12,091	13,073	888	16,250	22,600	24,200
Desert canal	18,067	18,313	15,657	2,432	11,841	12,900	18,200
Begari " "	30,320	26,902	21,758	23,690	33,501	33,300	33,300
Eastern Nara Works	36,267	44,661	41,096	39,241	43,348	46,200	50,300
Mutha canals	21,078	20,087	21,286	24,038	21,996	24,900	24,400
Nira canal	985	2,628	3,438	4,236	8,131	7,700	8,700
Other projects	160,604	154,047	141,218	133,274	154,659	185,900	226,800
TOTAL	1,732,843	1,822,350	1,993,679	2,077,926	2,233,036	2,125,600	2,260,100

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—Gross receipts, working expenses and net earnings of Irrigation—Major Works, for five years ending 1892-93, with Revised Estimate for 1893-94, and Budget Estimate for 1894-95—continued.

	ACTUALS.					Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
WORKING EXPENSES—							
Orissa canals	38,717	43,170	43,946	39,609	47,551	47,300	47,000
Midnapore canal	20,035	20,067	19,925	25,733	18,658	22,200	25,000
Hidgellee Tidal canal	7,535	2,572	5,197	4,867	3,177	5,500	5,000
Sone canals	75,522	69,747	66,059	65,208	70,148	67,500	70,000
Ganges canal	91,931	95,789	104,495	104,938	105,922	105,000	105,900
Lower Ganges canal	96,850	90,792	88,981	84,774	83,174	76,500	78,900
Agra canal	24,113	25,975	23,225	23,839	24,591	24,400	22,200
Eastern Jumna canal	25,467	24,718	29,804	28,439	30,127	31,800	30,200
Betwa canal	10,444	10,721	10,534	9,795	10,138	10,000	10,000
Western Jumna canal (including Sirsa Branch)	47,536	47,917	56,050	48,207	49,092	61,000	54,500
Chenab canal	7,835	9,823	8,951	10,724	25,327	29,900	35,000
Bari Doab canal	56,561	56,970	56,593	72,424	67,691	53,000	52,500
Sirhind canal	53,647	60,404	58,600	54,948	65,485	57,900	60,000
Swat River canal	8,745	9,221	10,247	9,579	9,388	8,500	8,500
Godavari Delta System	52,221	46,792	56,050	51,569	54,694	49,500	49,800
Kistna " "	32,299	36,552	38,576	42,038	42,535	44,700	41,800
Sangam Anicut " "	4,170	4,830	5,213	3,569	4,434	4,100	4,100
Desert canal	2,718	3,690	3,715	11,152	9,422	7,100	3,000
Begari " "	6,452	7,583	6,052	6,314	3,715	5,200	6,400
Eastern Nara Works	8,393	8,266	9,375	8,277	10,194	9,000	6,400
Mutha canals	6,246	7,712	7,085	7,333	7,977	6,600	6,300
Nira canal	1,716	2,466	2,734	3,882	5,175	5,200	5,200
Other projects	42,523	41,781	47,006	44,227	45,336	39,800	41,500
TOTAL	721,676	727,558	758,413	761,445	793,951	771,700	769,200
NET REVENUE—							
Orissa canals	—14,366	—12,748	—9,445	—2,509	2,215	—13,300	—13,000
Midnapore canal	5,145	7,694	3,795	2,737	9,360	4,800	2,000
Hidgellee Tidal canal	—2,018	1,623	—2,393	—1,175	2,169	...	500
Sone canals	8,867	20,003	7,589	25,801	35,489	16,000	13,500
Ganges canal	165,384	158,083	210,925	225,755	213,782	216,700	206,200
Lower Ganges canal	47,491	63,476	72,582	114,719	118,648	124,500	114,200
Agra canal	22,509	30,591	38,165	36,261	29,689	24,700	24,900
Eastern Jumna canal	67,840	60,949	76,743	77,469	72,389	89,100	85,200
Betwa canal	—3,131	—3,136	—3,079	434	—1,591	—2,800	—2,800
Western Jumna canal (including Sirsa Branch)	47,909	69,936	106,639	102,920	68,034	49,300	78,500
Chenab canal	—4,067	—2,112	842	—318	—4,475	9,800	26,200
Bari Doab canal	123,140	125,160	137,012	122,404	175,551	168,100	175,400
Sirhind canal	59,586	73,513	109,923	146,647	177,547	50,400	83,000
Swat River canal	14,008	15,720	14,801	10,790	19,534	17,500	17,500
Godavari Delta System	154,352	165,071	160,889	174,678	179,662	188,100	190,200
Kistna " "	114,732	118,568	133,932	136,763	137,609	154,500	176,400
Sangam Anicut " "	4,513	7,261	7,860	—2,681	11,816	18,500	20,100
Desert canal	15,349	14,623	11,942	—8,720	2,419	5,800	15,200
Begari " "	23,868	19,319	15,706	17,376	29,786	28,100	26,900
Eastern Nara Works	27,874	36,395	31,721	30,964	33,154	37,200	43,900
Mutha canals	14,832	12,375	14,201	16,705	14,019	18,300	18,100
Nira canal	—731	162	704	354	2,956	2,500	3,500
Other projects	118,081	112,266	94,212	89,047	109,323	146,100	185,300
TOTAL	1,011,167	1,094,792	1,235,266	1,316,481	1,439,085	1,353,900	1,490,900

APPENDIX.

CAPITAL ACCOUNT OF GUARANTEED AND SUBSIDIZED RAILWAYS.

TABLE X.—Abstract of Budget Estimates of Capital transactions of Guaranteed and Subsidized Railways, 1893-94 and 1894-95.

RAILWAYS.	AMOUNT IN RUPEES.			AMOUNT OF EXCHANGE.			AMOUNT IN POUNDS STERLING.		
	1893-94.		Budget, 1894-95.	1893-94.		Budget, 1894-95.	1893-94.		Budget, 1894-95.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
GUARANTEED RAILWAYS.	R	R	R	R	R	R	£	£	£
RECEIPTS.									
Madras	23,50,000	21,00,000	22,00,000	1,96,000	1,75,000	1,83,000	215,400	192,500	201,700
Bombay, Baroda and Central India .	27,50,000	25,25,000	28,75,000	2,29,000	2,10,000	2,40,000	252,100	231,500	263,500
Great Indian Peninsula	71,50,000	70,50,000	71,50,000	5,96,000	5,88,000	5,96,000	655,400	646,200	655,400
TOTAL	1,22,50,000	1,16,75,000	1,22,25,000	10,21,000	9,73,000	10,19,000	1,122,900	1,070,200	1,120,600
ADVANCES.									
Madras	19,00,000	17,25,000	19,00,000	1,58,000	1,43,000	1,58,000	174,200	158,200	174,200
Bombay, Baroda and Central India .	16,00,000	17,25,000	20,50,000	1,33,000	1,43,000	1,71,000	146,700	158,200	187,900
Great Indian Peninsula	41,60,000	41,50,000	45,00,000	3,47,000	3,46,000	3,75,000	381,300	380,400	412,500
TOTAL	76,60,000	76,00,000	84,50,000	6,38,000	6,32,000	7,04,000	702,200	696,800	774,600
NET RECEIPTS.									
Madras	4,50,000	3,75,000	3,00,000	38,000	32,000	25,000	41,200	34,300	27,500
Bombay, Baroda and Central India .	11,50,000	8,00,000	8,25,000	96,000	67,000	69,000	105,400	73,300	75,600
Great Indian Peninsula	29,90,000	29,00,000	26,50,000	2,49,000	2,42,000	2,21,000	274,100	265,800	242,900
TOTAL	45,90,000	40,75,000	37,75,000	3,83,000	3,41,000	3,15,000	420,700	373,400	346,000
SUBSIDIZED RAILWAYS.									
RECEIPTS.									
Capital received in India	10,00,000	7,00,000	6,25,000	...	...	...	100,000	70,000	62,500
Nilgiri Railway . . . . .	...	...	...	...	...	...	...	...	...
Lucknow-Bareilly . . . . .	...	...	...	...	...	...	...	...	...
Southern Mahratta . . . . .	...	...	...	3,24,000	1,00,000	3,05,000	—32,400	—10,000	—30,500
Mysore . . . . .	...	...	...	...	...	...	...	...	...
Assam-Bengal . . . . .	...	...	...	3,60,000	1,70,000	4,55,000	—36,000	—17,000	—45,500
Indian Midland . . . . .	...	...	...	2,33,000	1,66,000	3,44,000	—23,300	—16,600	—34,400
Bengal Central . . . . .	...	...	...	3,000	3,000	5,000	—300	—300	—500
Bengal-Nagpur . . . . .	...	...	...	1,61,000	98,000	1,05,000	—16,100	—9,800	—10,500
Lucknow-Bareilly . . . . .	...	...	...	...	...	...	...	...	...
TOTAL	10,00,000	7,00,000	6,25,000	10,81,000	5,37,000	12,14,000	—8,100	16,300	—58,900
WITHDRAWALS.									
Southern Mahratta	—4,79,000	—1,35,000	—1,00,000	—80,000	—22,000	—17,000	—39,900	—11,300	—8,300
Mysore	6,79,000	1,15,000	2,40,000	1,72,000	29,000	60,000	50,700	8,600	18,000
Assam-Bengal	74,50,000	58,38,000	37,47,000	23,18,000	17,84,000	11,45,000	513,200	405,400	260,200
Indian Midland	6,23,000	—12,000	4,78,000	1,25,000	—2,000	96,000	49,800	—1,000	38,800
Bengal Central	1,24,000	20,000	29,000	35,000	5,000	7,000	8,900	1,500	2,200
Bengal-Nagpur	13,55,000	7,13,000	84,000	3,13,000	1,64,000	19,000	104,200	54,900	6,500
Lucknow-Bareilly	1,81,000	2,31,000	1,23,000	68,000	87,000	46,000	11,300	14,400	7,700
Nilgiri	10,00,000	7,00,000	6,51,000	...	...	...	100,000	70,000	65,100
TOTAL	1,09,33,000	74,70,000	52,52,000	29,51,000	20,45,000	13,56,000	798,200	542,500	389,600
Net Withdrawals	99,33,000	67,70,000	46,27,000	18,70,000	15,08,000	1,42,000	806,300	526,200	448,500
GUARANTEED AND SUBSIDIZED RAILWAYS.									
Net Withdrawals	53,43,000	26,95,000	8,52,000	14,87,000	11,67,000	—1,73,000	385,600	152,800	102,500

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 11TH MARCH 1893, AND FROM 1ST JANUARY TO 10TH MARCH 1894.

N.B.—As regards the figures in column *Total Earnings* from 1st January 1894 audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week during the 1st-half of 1893.	WEEK ENDING 11TH MARCH 1893.				WEEK ENDING 10TH MARCH 1894.				Earnings from 1st January to 11th March 1893.	Earnings from 1st January to 10th March 1894.	Increases during the 1st-half of 1894.	Decreases during the 1st-half of 1894.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			Total.	Per mile open per week.		Total.	Per mile open per week.						
State lines worked by companies.													
<i>Standard gauge—</i>													
East Indian	619	1,634	10,18,678	623	1,634	11,16,489	683	1,00,37,974	1,13,42,450	13,04,476	...	...
Bengal-Nagpur	180	803	1,71,058	198	862	1,80,791	210	15,48,207	16,33,911	85,704	...	...
Indian Midland	145	752	1,01,687	135	752	1,06,503	142	11,15,990	11,81,550	65,566	...	...
Bezawada Extension	96	21	1,982	94	21	1,348	64	23,502	14,132	...	...	9,370
<i>Metre gauge—</i>													
Rajputana-Malwa (a)	296	1,699	5,08,475	299	1,710	5,06,630	296	49,62,349	52,83,656	3,21,307	...	...
South Indian	157	1,043	1,70,781	164	1,043	1,47,434	141	15,49,241	12,81,887	...	...	2,67,354
Southern Mahratta (b)	109	1,107	1,18,573	107	1,104	1,23,179	106	10,89,381	11,17,864	28,483	...	...
Bengal and North-Western (c)	162	756	1,26,357	167	756	1,11,200	147	11,65,358	11,41,702	...	...	23,656
Rohilkund and Kumaon (Lucknow-Bareilly section)	74	223	13,942	63	223	23,696	106	1,57,779	1,98,807	41,028	...	...
Palampur-Deesa . . . . .	...	...	...	...	16	910	57	...	7,674	7,674	...	...
TOTAL	272	8,098	22,31,493	276	8,181	23,17,980	283	2,16,49,781	2,32,03,639	15,53,858	...	...
State lines worked by the State.													
<i>Standard gauge—</i>													
North Western (state) (d)	229	2,509	7,23,516	288	2,517	6,32,211	252	55,38,167	61,60,158	6,21,991	...	...
Oudh and Rohilkhand (state)	272	992	1,70,866	236	741	1,94,295	262	17,23,888	19,63,593	2,39,705	...	...
Eastern Bengal (state) (including metre and 2' 6" gauges)	250	777	2,01,987	260	813	2,11,260	260	20,17,710	25,24,219	5,06,509	...	...
Bengal Central (e)	120	125	18,549	148	125	14,940	120	1,59,064	1,44,016	...	...	15,048
East Coast (state)	55	91	5,506	61	266	32,675	123	(f) 11,928	1,98,101	1,86,173	...	...
<i>Metre gauge—</i>													
Burma (state)	224	715	2,01,501	282	730	1,91,761	263	19,66,313	16,62,612	...	...	3,03,701
<i>Special gauges—</i>													
Jorhat (state provincial)	46	28	1,029	37	28	1,180	42	9,963	10,344	381	...	...
Cherra-Companyganj (state provincial)	59	8	501	63	8	453	56	4,947	4,578	...	...	369
TOTAL	231	4,945	13,20,455	269	5,218	12,78,775	245	1,14,31,980	1,26,67,621	12,35,641	...	...
Lines worked by guaranteed companies.													
<i>Standard gauge—</i>													
Great Indian Peninsula (g)	610	1,490	7,75,286	520	1,490	8,84,913	594	88,98,104	96,03,958	7,05,857	...	...
Bombay, Baroda and Central India	765	401	3,16,654	687	461	3,39,000	735	29,66,771	31,57,908	1,91,197	...	...
Madras	242	840	2,21,526	264	840	2,03,591	242	20,64,205	18,65,511	...	...	1,98,694
TOTAL	525	2,791	13,13,466	471	2,791	14,27,504	511	1,39,29,077	1,46,27,437	6,98,360	...	...
TOTAL (GUARANTEED AND STATE)	304	15,834	48,74,414	308	16,190	50,24,259	310	4,70,10,838	5,04,98,697	34,87,859	...	...
Assisted companies.													
<i>Standard gauge—</i>													
Delhi-Umballa-Kalka	140	161	22,950	143	161	24,971	155	2,02,557	2,23,234	20,677	...	...
Tarkessur	277	22	6,247	284	22	8,209	373	60,582	63,354	2,772	...	...
<i>Metre gauge—</i>													
Rohilkund and Kumaon (Company's section)	122	67	5,489	82	67	13,172	197	44,892	92,385	47,493	...	...
Dibru-Sadiya	126	78	9,994	128	78	11,061	142	93,453	98,448	4,995	...	...
TOTAL	142	328	44,670	136	328	57,413	175	4,01,484	4,77,421	75,937	...	...
Lines owned by native states and worked by other agencies.													
<i>Standard gauge—</i>													
The Nizam's guaranteed state	173	333	58,220	175	333	65,639	197	5,65,516	5,65,051	435	...	...
The Gaekwar's Petlad	103	13	1,602	128	13	1,110	85	13,743	10,065	...	...	3,078
Rajputana-Bhatinda	124	108	15,717	140	108	15,068	140	1,20,858	1,51,780	30,922	...	...
<i>Metre gauge—</i>													
Southern Mahratta (Mysore section) (h)	104	331	43,686	132	362	28,870	80	3,41,479	2,91,975	...	...	49,504
The Gaekwar's Mehsana	80	93	7,204	77	93	8,052	87	68,590	79,532	10,962	...	...
Kolhapur	83	29	2,212	70	29	2,469	85	25,922	19,307	...	...	6,615
<i>Special gauge—</i>													
The Gaekwar's Dabhoi	82	72	4,823	67	72	5,440	76	50,446	49,212	...	...	1,234
TOTAL	125	979	1,33,524	136	1,010	1,26,646	125	11,86,554	11,68,443	...	...	18,112
Lines owned and worked by native states.													
<i>Metre gauge—</i>													
Bhavnagar-Gondal-Junagarh-Porbandar	148	334	53,199	159	334	52,213	156	4,23,727	4,09,367	...	...	14,360
Jetalsar-Rajkot	24	...	...	...	46	3,773	82	...	28,806	28,806	...	...
Jodhpur-Bikaner	53	291	18,897	65	364	24,200	66	1,77,586	2,52,327	74,741	...	...
<i>Special gauge—</i>													
Morvi	70	94	6,835	73	94	7,052	75	62,853	68,338	5,485	...	...
TOTAL	93	719	78,931	110	838	87,238	104	6,64,166	7,58,838	94,672	...	...
GRAND TOTAL	282	17,860	51,31,539	287	18,366	52,95,556	288	4,92,63,042	5,29,03,398	36,40,356	...	...

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(e) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(f) Total earnings of the Beswada-Godavari section from the date of opening, viz., 20th February 1893.

(g) Includes the Wardha Coal, Dhond-Manmad, Khimgaon, and Amratoti railways.

(h) Includes the Mysore-Nanjangud and the Yesvantpur-Mysore frontier sections.

SIMLA,
The 19th March, 1894.

H. P. BURT,
Assistant Secretary.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XLVII of 1893-94.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Earnings from 1st April 1893*, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week in 1892-93.	WEEK ENDING 11TH MARCH 1893.				WEEK ENDING 10TH MARCH 1894.				Earnings from 1st April 1892 to 11th March 1893.	Earnings from 1st April 1893 to 10th March 1894.	Increases in 1893-94.	Decreases in 1893-94.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			TOTAL.	Per mile open per week.		TOTAL.	Per mile open per week.						
State lines worked by companies.	R	Miles.	R	R	Miles.	R	R	R	R	R	R	R	
Standard gauge—													
East Indian	580	1,634	10,18,678	623	1,634	11,16,489	683	4,61,80,886	4,81,74,046	19,93,160	...		
Bengal-Nagpur	140	863	1,71,058	198	862	1,80,791	210	55,45,078	59,73,701	4,27,023	...		
Indian Midland	129	752	1,01,687	135	752	1,06,503	142	47,05,504	47,90,557	85,053	...		
Bezwada Extension	80	21	1,982	94	21	1,348	64	95,465	92,731	...	2,734		
Metre gauge—													
Rajputana-Malwa (a)	258	1,699	5,08,475	299	1,710	5,06,630	296	2,10,23,373	2,13,75,642	3,52,269	...		
South Indian	139	1,043	1,70,781	104	1,043	1,47,234	141	74,37,362	73,18,261	...	1,19,101		
Southern Mahratta (b)	87	1,107	1,18,533	107	1,164	1,23,179	106	44,18,705	56,03,582	11,84,787	...		
Bengal and North-Western (c)	137	756	1,26,357	167	756	1,11,200	147	50,03,673	48,80,326	...	1,23,347		
Rohilkund and Kumaon (Lucknow-Bareilly section)	66	223	13,942	63	223	23,696	106	6,43,854	7,06,212	62,358	...		
Palanpur-Deesa . . . . .	...	...	...	...	16	910	57	...	(d) 12,066	12,066	...	
TOTAL	243	8,098	22,31,493	276	8,181	23,17,980	283	9,50,54,590	9,89,26,124	38,71,534	...		
State lines worked by the State.													
Standard gauge—													
North Western (state) (e)	201	2,509	7,23,516	288	2,507	6,32,211	252	2,40,84,339	2,81,04,041	40,19,702	...		
Oudh and Rohilkhand (state)	235	692	1,76,866	256	741	1,94,295	262	78,48,242	83,14,022	4,65,780	...		
Eastern Bengal (state) (including metre and 2' 6" gauges)	292	777	2,01,987	260	813	2,11,269	260	1,12,22,693	1,19,73,458	7,50,765	...		
Bengal Central (f)	120	125	18,549	148	125	14,940	120	7,35,843	7,24,323	...	11,520		
East Coast (state) . . . . .	...	91	5,506	61	266	32,675	123	(g) 11,918	(h) 6,68,952	6,57,024	...	
Metre gauge—													
Burma (state)	194	715	2,01,501	282	730	1,91,761	263	67,04,573	58,99,456	...	8,05,117		
Special gauges—													
Jorhat (state provincial)	46	28	1,029	37	28	1,180	42	63,187	66,880	3,693	...		
Cherra-Companyganj (state provincial)	47	8	501	63	8	453	56	18,246	21,028	2,782	...		
TOTAL	217	4,945	13,29,455	269	5,218	12,78,775	245	5,06,80,051	5,57,72,160	50,83,109	...		
Lines worked by guaranteed companies.													
Standard gauge—													
Great Indian Peninsula (i)	513	1,490	7,75,286	520	1,490	8,84,913	594	3,71,14,897	3,68,51,932	...	2,62,965		
Bombay, Baroda and Central India	605	461	3,16,654	687	461	3,39,000	735	1,33,05,558	1,41,46,141	7,50,583	...		
Madras	226	840	2,21,526	264	840	2,03,591	242	92,84,063	97,22,245	4,38,232	...		
TOTAL	442	2,791	13,13,466	471	2,791	14,27,504	511	5,97,94,518	6,07,20,368	9,25,850	...		
TOTAL (GUARANTEED AND STATE)	271	15,834	48,74,414	308	16,190	50,24,259	310	20,55,38,159	21,54,18,652	98,80,493	...		
Assisted companies.													
Standard gauge—													
Delhi-Umballa-Kalka	132	161	22,950	143	161	24,971	155	10,29,010	11,54,010	1,25,000	...		
Tarakesur	252	22	6,247	284	22	8,209	373	2,71,357	2,68,290	...	3,067		
Metre gauge—													
Rohilkund and Kumaon (Company's section)	118	67	5,489	82	67	13,172	197	3,83,034	4,38,200	55,166	...		
Dibru-Sadiya	123	78	9,984	128	78	11,061	142	4,69,009	4,87,797	18,788	...		
TOTAL	135	328	44,670	136	328	57,113	175	21,52,410	23,48,297	1,95,887	...		
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	151	333	58,220	175	333	65,639	197	25,10,947	25,64,550	53,603	...		
The Gaekwar's Petlad	96	13	1,662	128	13	1,110	85	60,659	50,609	...	4,050		
Rajpura-Bhatinda	92	108	15,717	146	108	15,068	140	5,09,477	6,77,102	1,67,625	...		
Metre gauge—													
Southern Mahratta (Mysore section) (j)	94	331	43,686	132	362	28,870	80	14,42,155	16,22,848	1,80,693	...		
The Gaekwar's Malsana	59	93	7,204	77	93	8,050	87	2,60,401	3,18,210	57,809	...		
Kolhapur	67	29	2,212	70	29	2,469	85	94,911	1,05,608	10,697	...		
Special gauge—													
The Gaekwar's Dabhoi	68	72	4,823	67	72	5,440	76	2,31,310	2,28,712	...	2,598		
TOTAL	107	979	1,33,524	136	1,010	1,26,646	125	51,09,860	55,73,639	4,63,779	...		
Lines owned and worked by native states.													
Metre gauge—													
Bhavnagar-Gondal-Junagarh-Porbandar	102	334	53,199	59	334	52,213	156	16,23,027	18,06,968	2,73,941	...		
Jetalsar-Rajkot . . . . .	...	...	...	...	46	3,773	82	...	(k) 1,31,513	1,31,813	...	
Jodhpur-Bikaner	60	291	18,897	65	364	24,200	66	8,58,080	9,09,096	51,616	...		
Special gauge—													
Morvi	65	94	6,835	73	94	7,052	75	3,00,274	3,11,260	10,995	...		
TOTAL	80	719	78,931	110	838	87,238	104	27,81,381	32,49,746	4,68,365	...		
GRAND TOTAL	251	17,860	51,31,539	287	18,366	52,95,556	288	21,55,81,810	22,65,90,334	1,10,08,524	...		

(a) Includes the Godhra-Rutlam railway.

(b) Includes the Guntakal-Mysore frontier section from 1st April 1893.

(c) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(d) Total earnings from 8th November 1893 to 10th March 1894.

(e) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(f) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

SIMLA,

The 19th March, 1894.

(g) Total earnings. Bezwada-Godavari section from date of opening, viz., the 20th February 1893.

(h) Total earnings of the Bezwada-Godavari section from 1st April 1893, and of the Godavari-Vizianagram section and the Cocanada and Vizagapatnam branches from the date of opening, viz., 15th July 1893.

(i) Includes the Wardha Coal, Dhond-Maamad, Khamsaon, and Amratoti railways.

(j) Includes the Mysore-Nanjangud and the Yesvantpur-Mysore frontier sections.

(k) Total earnings from 12th April 1893 to 10th March 1894.

H. P. BURT,

Assistant Secretary.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.
(STATISTICS).

IMPORTS OF COTTON, WHEAT, LINSEED, AND INDIGO.

Statement showing in maunds the imports of Cotton, Wheat, Linseed, and Indigo by rail and river into Calcutta, Bombay Town, and Karachi during the month of January, 1894, compared with the corresponding month of the years 1892 and 1893.

WHENCE EXPORTED.	COTTON, RAW.											
	CALCUTTA.			BOMBAY TOWN.			KARACHI.			TOTAL.		
	1892.	1893.	1894.	1892.	1893.	1894.	1892.	1893.	1894.	1892.	1893.	1894.
Madras	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...
Bombay	...	...	...	...	...	...	...	...	...	...	...	...
Sindh	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	...
North-Western Provinces and Oudh	7,764	8,742	5,413	...	...	...	...	...	...	...	...	...
Punjab	24,713	33,124	1,08,641	48,580	95,140	1,17,567	...	...	...	...	...	...
Central Provinces	...	9,552	7,750	260	30,165	20,694	...	...	...	...	...	...
Berar	...	546	1,317	5,854	22,521	28,056	...	...	...	...	...	...
Assam	1,249	236	1,198	1,06,141	1,53,354	2,85,245	...	...	...	...	...	...
Rajputana and Central India	762	3,107	3,488	...	...	...	...	...	...	...	...	...
Nizam's Territory	...	1,234	2,129	80,517	1,05,512	1,00,446	...	...	...	...	...	...
Mysore	...	...	...	13	932	373	...	...	...	...	...	...
TOTAL	33,513	50,541	1,29,936	6,11,531	7,13,799	9,07,198	27,534	63,504	75,981	6,72,578	8,33,844	11,13,115

WHENCE EXPORTED.	LINSEED.											
	CALCUTTA.			BOMBAY TOWN.			KARACHI.			TOTAL.		
	1892.	1893.	1894.	1892.	1893.	1894.	1892.	1893.	1894.	1892.	1893.	1894.
Madras	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...
Bombay	...	...	...	...	...	...	...	...	...	...	...	...
Sindh	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	...
North-Western Provinces and Oudh	67,396	28,973	1,51,975	...	...	...	...	...	...	...	...	...
Punjab	56,862	11,343	81,483	1,732	1,186	3,660	...	...	...	...	...	...
Central Provinces	...	4,726	26,331	28,800	18,151	56,305	...	...	...	...	...	...
Berar	...	...	...	13,166	9,915	50,449	...	...	...	...	...	...
Assam	1,370	400	262	...	...	...	...	...	...	...	...	...
Rajputana and Central India	10,308	413	12,146	10,186	11,816	12,276	...	...	...	...	...	...
Nizam's Territory	...	...	...	38,305	26,103	29,377	...	...	...	...	...	...
Mysore	...	...	...	...	18	2	...	...	...	...	...	...
TOTAL	1,42,660	45,835	2,74,097	1,17,586	93,716	2,11,380	1	...	565	2,60,536	1,39,571	4,86,042

DEPARTMENT OF REVENUE AND AGRICULTURE;
Calcutta, the 22nd March, 1894.

M. FINUCANE,
Offg. Secy. to the Govt. of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE SIX MONTHS ENDING
THE 30th JUNE, 1893. -

No. 95 R. Stat., dated Simla, the 13th March, 1894.
ORDER—By the Government of India, Public Works Department.

Read again—

Public Works Department Order No. 12 R. Stat., dated the 21st January, 1892.
Public Works Department Order No. 77 R. Stat., dated the 13th March, 1893.

Read also —

The following note by the Director General of Railways, No. 52 Statistics, dated the 19th February, 1894, with abstract returns of accidents to trains, etc., on the open lines of railway in India for the six months ending the 30th June, 1893.

The following summary gives the total number of accidents to trains, rolling stock, permanent-way, etc., for the six months ending the 30th June, 1893, distributed under the classification adopted in abstract No. 4 of the returns :—

Serial No.	CLASSES OF ACCIDENTS.	AVERAGE NUMBER OF ACCIDENTS DURING THE CORRESPONDING PERIODS OF 1891 AND 1892.			SIX MONTHS ENDING THE 30TH JUNE, 1893.								
					NUMBER.			NUMBER OF PASSENGERS AND OTHERS		NUMBER OF SERVANTS		TOTAL ALL CLASSES	
		Accidents reported to Local Governments under section 83 of the Indian Railways Act (IX of 1890).	Other acci-dents.	TOTAL.	Accidents reported to Local Governments under section 83 of the Indian Railways Act (IX of 1890).	Other acci-dents.	TOTAL.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1	Collisions between passenger trains or parts of passenger trains	3	4	7	1	...	1	...	7	...	2	...	9
2	Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	11	24	35	5	12	17	...	...	...	(a) 1	...	1
3	Collisions between goods trains or parts of goods trains	9	48	57	6	45	51	...	4	...	2	...	6
4	Collisions between light engines												
5	Passenger trains or parts of passenger trains leaving the rails	1	22	23	1	14	15	...	...	...	1	...	1
6	Goods trains or parts of goods trains, engines, etc., leaving the rails	18	26	44	8	41	49	...	...	...	...	...	...

(a) A postal employe.

Serial No.	CLASSES OF ACCIDENTS.	AVERAGE NUMBER OF ACCIDENTS DURING THE CORRESPONDING PERIODS OF 1891 AND 1892.			SIX MONTHS ENDING THE 30TH JUNE, 1893.								
					NUMBER.			NUMBER OF PASSENGERS AND OTHERS		NUMBER OF SERVANTS		TOTAL ALL CLASSES	
		Accidents reported to Local Governments under section 83 of the Indian Railways Act (IX of 1890).	Other accidents.	TOTAL	Accidents reported to Local Governments under section 83 of the Indian Railways Act (IX of 1890).	Other accidents.	TOTAL	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
7	Trains or engines travelling in the wrong direction through points	13	161	174	8	171	179	...	...	...	...	...	...
8	Trains running into stations or sidings at too high a speed	2	34	36	...	44	44	...	...	...	1	...	1
9	Trains running over cattle on the line . . . . .	...	3	3	1	7	8	...	6	...	...	...	6
10	Trains running over obstructions on the line	5	1,102	1,107	3	1,204	1,207	...	...	...	...	...	...
11	Trains running through gates at level-crossings	5	76	81	3	78	81	(b)1	...	1	5	2	5
12	The bursting of boilers of engines	1	37	38	...	27	27	...	...	...	2	...	2
12(a)	The bursting of tubes, etc., of engines . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
13	The failure of machinery, spring, etc., of engines . . . . .	...	67	67	...	105	105	...	...	...	...	...	...
14	The failure of tyres . . . . .	...	226	226	...	242	242	...	...	...	...	...	...
15	„ „ of wheels . . . . .	...	7	7	2	9	11	...	...	...	...	...	...
16	„ „ of axles . . . . .	...	2	2	...	6	6	...	...	...	...	...	...
17	„ „ of brake apparatus	3	33	36	...	21	21	...	...	...	...	...	...
18	„ „ of couplings . . . . .	...	3	3	...	4	4	...	...	...	...	...	...
19	„ „ of tunnels, bridges viaducts, culverts, etc.	2	113	115	...	138	138	...	...	...	...	...	...
20	Broken rails . . . . .	...	1	1	...	2	2	...	...	...	...	...	...
21	The flooding of portions of permanent-way . . . . .	...	24	24	...	36	36	...	...	...	...	...	...
22	Slips in cuttings or embankments	5	9	14	15	15	30	...	...	...	...	...	...
23	Fire in trains	5	13	18	6	18	24	...	...	...	...	...	...
24	Fire at stations, or involving injury to bridges or viaducts	3	112	115	1	87	84	1	1	...	...	1	1
		1	41	42	1	27	28	(b)2	...	...	...	2	...
25	Other accidents	6	128	134	6	102	108	...	...	...	...	...	...
TOTAL FOR THE SIX MONTHS ENDING THE 30TH JUNE, 1893 . . . . .		...	...	...	67	2,471	2,538	(c)4	18	1	14	5	32
Average of the corresponding periods of 1891 and 1892 . . . . .		...	...	...	93	2,316	2,409	7	44	16	33	23	77

(b) Not passengers.
(c) Of these, three were not passengers.

2. As compared with the average of the two corresponding periods of 1891 and 1892, the number of accidents to trains, rolling stock, permanent-way, etc., during the six months ending the 30th June, 1893, shows an increase of 129 or of 5·35 per cent., with an increase of 649 miles or of 3·75 per cent. in the mean mileage worked, and of 1,218,300 miles or of 3·66 per cent. in the train-mileage run.

3. The chief variations occurred under "Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line," 17 against 35; "Trains running over cattle on the line," 1,207 against 1,107; "The bursting of tubes, etc., of engines," 105 against 67; "The failure of machinery, springs, etc., of engines," 242 against 226; "The failure of axles," 21 against 36; "The failure of couplings," 138 against 115; "Broken rails," 36 against 24; "The flooding of portions of permanent-way," 50 against 14; "Fire in trains," 84 against 115; "Fire at stations or involving injury to bridges or viaducts," 28 against 42; and "Other accidents," 108 against 134.

4. "Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line" showed a decrease of 18 accidents, *viz.*, 6 under "Serious" and 12 under "Minor." The decrease under "Serious" was equally distributed over six railways, while that under "Minor" was chiefly due to there having been 6 accidents less on the Eastern Bengal (state) railway and 3 less each on the Bengal and North-Western railway including the Tirhoot section and the Burma (state) railway.

5. The number of cattle accidents was largest on the Southern Mahratta railway, *viz.*, 323; next to that line comes the South Indian railway with 163; then the Eastern Bengal (state) railway with 93; the East Indian railway with 83; the Rajputana-Malwa state railway with 78; the North-Western (state) railway with 71; the Great Indian Peninsula railway with 68 and the Oudh and Rohilkhand (state) railway with 60.

As compared with the average of the corresponding periods of the two previous years, the chief increases occurred on the Southern Mahratta, the Great Indian Peninsula and the South Indian railways, *viz.*, 33, 26 and 19 accidents, respectively.

In relation to train-mileage run the number was highest on the Southern Mahratta railway, which gave an average of 1 accident in 4,827 train-miles, the Dibru-Sadiya railway coming next with an average of 1 in 5,553; then the Nizam's Guaranteed State, the South Indian, the Eastern Bengal (state) and the Bengal-Nagpur railways with average of 1 in 6,291, 1 in 10,003, 1 in 17,040 and 1 in 17,766, respectively.

The lowest number recorded relatively to train-mileage run was on the Bombay, Baroda and Central India railway, *viz.*, 1 in 179,442; the Great Indian Peninsula railway coming next with an average of 1 in 93,951; then the Morvi railway with 1 in 80,343, the North Western (state) railway with 1 in 65,909, the East Indian railway with 1 in 64,004 and the Jodhpore-Bickaneer railway with 1 in 51,603.

6. Under "The bursting of tubes, etc., of engines," there was an increase of 38 accidents, with an increase of 25 on the Southern Mahratta railway alone.

7. The number of accidents from "The failure of machinery, springs, etc., of engines" was more by 16. The principal variations were an increase of 56 on the Great Indian Peninsula railway, and decreases of 24 on the East Indian railway and of 13 on the Bengal-Nagpur railway.

8. There was a decrease of 15 accidents from "The failure of axles," made up of 3 under "Serious" and 12 under "Minor." The decrease under "Serious" was due to a falling off of one each on four railways, and that under "Minor" chiefly to decreases of 4 and 5 on the Rajputana-Malwa state and the Jorhát railways, respectively.

9. Under "The failure of couplings," the accidents numbered 138 against 115, of which 10 against 1 took place on the South Indian railway and 15 against 5 on the Dibru-Sadiya railway.

10. Of the increase of 12 accidents under "Broken rails," the Bengal-Nágpur railway was responsible for 9.

11. "The flooding of portions of permanent-way" showed an increase of 10 accidents under "Serious" and 26 under "Minor." The Bhávnagar-Gondal-Junágarh-Porbandar railway recorded 12 against *nil* under "Serious," while the chief increases under "Minor" were contributed by the Rajputana-Malwa state and the Southern Mahratta railways, *viz.*, 9 and 6, respectively.

12. Under "Fire in trains," there was a decrease of 31 accidents, of which 2 were under "Serious" and 29 under "Minor." The decrease under "Minor" was chiefly due to the number recorded on the Great Indian Peninsula railway having fallen from 40 to 17.

13. The decrease under "Fire at stations, or involving injury to bridges or viaducts" was chiefly due to a falling off of 17 accidents on the Eastern Bengal (state) railway.

14. The cases recorded under the head "Other accidents" fell from 134 to 108, which was chiefly accounted for by a decrease of 15 accidents on the East Indian railway.

15. The casualties to passengers, and to servants in the employ of railways or of contractors from accidents not coming under the classification adopted in paragraph 1, were, as compared with the average of the corresponding periods of 1891 and 1892, in the case of passengers, 29 killed and 84 injured against 33 killed and 99 injured, and, in the case of servants, 87 killed and 288 injured against 89 killed and 273 injured. (For details, *vide* abstract No. 2.)

16. Compared with the average of the corresponding periods of the two previous years, the mean mileage open was 17,938 miles against 17,289 miles, the train-mileage run amounted to 34,470,156 miles against 33,251,856 miles, and the number of passengers carried was 64,095,006 against 60,141,308. There were seven accidents for every 100,000 train-miles run.

Out of a total of 64,095,006 passengers travelling, only one passenger was killed and 18 were injured by accidents to trains as classified in paragraph 1. This gives an average of one casualty in 3,373,421 persons travelling and an average of one in 148,891,421 miles travelled.

Including casualties to passengers from causes other than accidents to trains, rolling stock, etc. (*vide* paragraph 15), the total numbers of passengers killed and injured were 30 and 102 respectively, giving an average of one killed in 2,136,500, and one injured in 628,382, or an average, on the total number of killed and injured, of one in 485,568 passengers travelling.

17. The total casualties to persons from all causes, including trespassers, cases of suicide, etc., were 296 killed and 459 injured against 306 killed and 499 injured, the average of the two corresponding periods of 1891 and 1892. (For details, *vide* abstract No. 2.)

18. In addition to the above, 26 persons were reported to have been killed and 130 injured in yards, workshops, etc., and 294 persons to have died in carriages and at stations from causes unconnected with the working of trains.

19. The accidents, for the second quarter of 1893, are dealt with in the following note:—

Note on accidents for the 2nd quarter of 1893.

The following table gives the number of accidents, as classified in paragraph 1 of the previous note, which resulted in loss of, or injury to, life and limb, and shows the railways on which they occurred:—

RAILWAYS.	Number of accidents during the 2nd quarter of 1893.	PASSENGERS AND OTHERS.		SERVANTS.		TOTAL.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
East Indian	1	...	...	...	1	...	1
Bengal-Nágpur	1	1	...	...	...	1	..
North Western (state)	1	...	...	...	1	...	1
Eastern Bengal (state)	1	1	...	...	...	1	...
Great Indian Peninsula	3	...	2	...	2	...	4
Madras	1	...	...	...	1	...	1
Rajputana-Malwa	1	...	...	...	1	...	1
TOTAL . . . . .	...	2	2	...	6	2	8
Average of the two corresponding quarters of 1891 and 1892 . . . . .	...	3	31	8	19	11	50

2. *East Indian railway.*—On the 12th May, 1893, a collision took place between a passenger and a goods train at the Agra junction station, owing to the passenger train having been run in disregard of danger signals. A railway servant was slightly injured.

3. *Bengal-Nágpur railway.*—On the 11th June, 1893, the roof lamp of a third class carriage of a down mail train exploded at mile $\frac{262}{14}$ between Bilaspur and Párághát stations. A passenger in attempting to walk along the foot boards to report the accident to the guard fell off the train and died from the injuries received.

4. *North Western (state) railway.*—On the 27th June, 1893, a trolly was run over by a down ballast train in a tunnel between Mangi and Dirgi stations. The accident was due to the carelessness of the train staff and to the trolly not having been properly protected. A trolly-man was slightly injured.

5. *Eastern Bengal (state) railway.*—On the 11th April 1893, a cart was run into by an up mixed train at a level-crossing at mile $\frac{15}{8}$ on the Southern section, owing to the gate not having been closed in time. The cartman was killed.

6. *Great Indian Peninsula railway.*—On the 23rd April 1893, a down goods train, while being shunted at the Dadar station, ran into some vehicles containing mules. The accident was due to careless shunting and defective signalling. Two men in charge of the mules were slightly injured.

On the 29th April, 1893, a down goods train was derailed at mile $\frac{173}{16}$ near Nándgaon, owing to the foot boards of the brake-vans having struck against a piece of rock which had been blasted from the side of a cutting. A cooly was injured.

On the 5th May, 1893, a down goods train was wrongly admitted on to the loop line at Khaigaon and collided with an up goods train standing there. A railway servant was slightly injured, and there was also considerable damage to rolling stock.

7. *Madras railway*.—On the 12th June, 1893, a heavy material truck was run into by a locomotive wood train at mile $\frac{212}{12}$, south-west line. A railway servant was injured.

8. *Rajputana-Malwa railway*.—On the 25th May 1893, a collision took place between the front and rear portions of an Up goods train at mileage $\frac{417}{17}$ between Erinpura Road and Mori Stations. The train was stopped between these stations owing to the engine having run short of water. The front portion of the train was taken a short distance ahead of the rear portion and the engine then uncoupled and went for water. When the engine returned, the brakesman released the brakes of the front portion before it was properly coupled to the engine, and the front portion of the train consequently ran back and collided with the rear portion. The brakesman was seriously injured.

ORDER.—Ordered, that the above note, with the abstract returns,

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab.

The Chief Commissioners of the Central Provinces, Burma, and Assam.

The Resident at Hyderabad.

The Resident in Mysore.

The Agents to the Governor-General for Rajputana, Central India, and Baluchistan.

The Director General of Railways.

The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, Lucknow and Assam.

be communicated for information to the Local Governments and Administrations, and to the officers noted in the margin.

Ordered also, that copies be forwarded for the information of Her Majesty's Government.

Ordered further, that this note, with the abstract returns, be published in the Supplement to the *Gazette of India*.

F. B. HEBBERT,

Under Secretary.

Documents accompanying.

Abstract returns of accidents for the six months ending the 30th June, 1893,

ABSTRACT No. 1.

GENERAL TOTAL.

NUMBER of PERSONS reported, during the six months ending 30th June 1893, as KILLED or INJURED ON ALL RAILWAYS open for TRAFFIC in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS; and distinguishing also, in the case of the two former classes, between ACCIDENTS caused by ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, etc., and ACCIDENTS happening otherwise.

	Killed.	Injured.
PASSENGERS :—		
From accidents to trains, rolling-stock, permanent-way, etc.	1	18
By accidents from other causes, including accidents from their own want of caution or misconduct	29	84
SERVANTS :—		
From accidents to trains, rolling-stock, permanent-way, etc.	1	14
By accidents from other causes, including accidents from their own want of caution or misconduct	87	268
OTHER PERSONS :—		
Whilst passing over railways at level-crossings	6	5
Trespassers	130	44
Suicides	30	4
Miscellaneous, not included in either of the above	3	2
TOTAL .	296	459

ABSTRACT
NUMBER of PERSONS reported, during the six months ending 30th June 1893, as KILLED or INJURED in INDIA by
PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS, and classifying, as far as practicable

Serial Number.	RAILWAYS.	PASSENGERS.																FROM CAUSES OTHER THAN																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
		From accidents to trains, etc.—see Abstracts Nos. 3 and 4.		FROM CAUSES OTHER THAN ACCIDENTS TO TRAINS, ETC										Total passengers.		From accidents to trains, etc.—see Abstracts Nos. 3 and 4.		FROM CAUSES OTHER THAN																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
				1. From falling between carriages and platforms.		2. Falling on to the platform, platform, etc., when getting into or out of train.		3. Whilst crossing the line at stations.		4. By the closing of carriage doors.		5. Falling out of carriages during the travelling of trains.						6. Other accidents.		Total.		1. During shunting operations.		2. Falling off engines, vans, wagons, etc.		3. Coming in contact with overhead wires, etc., during the travelling of trains.		4. Coming in contact while standing in adjoining lines.		5. Getting on or off trains, engines, etc.		6. Whilst loading, unloading or shooting.		7. Whilst breaking, springing or chocking wheels.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
				Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.					Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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I	East Indian (a)	1	2	1	1	1	2	8	1	4	14	4	14	1	2	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

No. 2.

the TRAVELLING OF TRAINS or the MOVEMENT OF VEHICLES used exclusively upon RAILWAYS, distinguishing between the nature and causes of the accidents occasioning the death or injury.

[illegible]

ABSTRACT No. 3.

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, etc., reported during the six months ending 30th June 1893, as having occurred on the several railways open for traffic in INDIA, distinguishing the different classes of accidents and the number of passengers and others and of railway servants KILLED or INJURED in each class of accident.

	I.—EAST INDIAN (c).					II.—BANGALORE.					III.—INDIAN MIDLAND (c).					IX.—NORTH WESTERN (STATE) (d).				
	No.		Number of passengers and others.		Total.	No.		Number of passengers and others.		Total.	No.		Number of passengers and others.		Total.	No.		Number of passengers and others.		Total.
	Other accidents.	Accidents reported to Local Government under section 83 of the Indian Railways Act No. IX of 1880.	Killed.	Injured.	Total.	Other accidents.	Accidents reported to Local Government under section 83 of the Indian Railways Act No. IX of 1880.	Killed.	Injured.	Total.	Other accidents.	Accidents reported to Local Government under section 83 of the Indian Railways Act No. IX of 1880.	Killed.	Injured.	Total.	Other accidents.	Accidents reported to Local Government under section 83 of the Indian Railways Act No. IX of 1880.	Killed.	Injured.	Total.
1. Collisions between passenger trains or parts of passenger trains.
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.
3. Collisions between goods trains or parts of goods trains.
4. Collisions between light engines.
5. Passenger trains or parts of passenger trains leaving the rails.
6. Goods trains or parts of goods trains, engines, etc., leaving the rails.
7. Trains or engines travelling in the wrong direction through points.
8. Trains running into stations or sidings at too high a speed.
9. Trains running over cattle on the line.
10. Ditto over obstructions on the line.
11. Ditto through gates at level-crossings.
12. The bursting of boilers of engines.
13. The bursting of tubes, etc., of engines.
13(c). The failure of machinery, springs, etc., of engines.
14. The failure of tyres.
15. Ditto wheels.
16. Ditto axles.
17. Ditto brake apparatus.
18. Ditto couplings.
19. Ditto tunnels, bridges, viaducts, culverts, etc.
20. Broken rails.
21. The flooding of portions of permanent-way.
22. Slips in cuttings or embankments.
23. Fire in trains.
24. Fire at stations, or involving injury to bridges or viaducts.
25. Other accidents.
TOTAL ALL CLASSES.	7 320 227	...	...	...	...	8 121 129	1	...	...	...	37 37	...	...	...	...	11 299 310	2(c)	...	...	...

(a) Includes the Delhi-Jamsheda-Kanba and Tatanagar railways.

(b) Postal employé.

(c) Includes the Bhopal-Nagpur rail way.

(d) Includes the Hyderabad-Umar Kot, Rajpura-Bhāinda and Jammu and Kashmir railways.

(e) Not passengers.

traffic in India, distinguishing the different classes of accidents and the number of passengers and others, and of railway servants killed or injured in each class of accident—continued.

	XI.—OTHER AND BOMBAYED (STATES).						XII.—EASTERN BENGAL (STATES).						XVIII.—GREAT INDIAN PENINSULA.						XIX.—BOMBAY, BARODA AND CENTRAL INDIA.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	No.		Number of passengers and others.		Number of servants.		Total all classes.		No.		Number of passengers and others.		Number of servants.		Total all classes.		No.		Number of passengers and others.		Number of servants.		Total all classes.		No.		Number of passengers and others.		Number of servants.		Total all classes.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
1. Collisions between passenger trains or parts of passenger trains.

(a) Includes the narrow gauge sections and the Bengal Central railway. (b) Includes the Wardha Coal, Phond-Maswad, Khimgoon, and Amroli railways. (c) Includes the Gokwar's Petlad, and the Godhara-Limbhara section of the Godhara-Batiana railway. (d) Not passenger.

ANNUAL No. 3.—ACCIDENTS TO TRAINS, ROLLING STOCK, PASSENGER-WAYS, &c., reported during the six months ending 30th June 1903, as having occurred on the several railways open for traffic in India, distinguishing the different classes of accidents and the number of passengers and others, and of railway servants killed or injured in each class of accident—continued.

	IX.—MADRAS.						XXVI.—NORFOLK AND GREAT EASTERN RAILWAY (c)						XXXIII.—BUREAU AND NORTH-WESTERN (THROOP AND COMPANY'S SECTION.)						XXV.—RAILWAY-MANILA (d)					
	No.	Number of passengers and others.	Number of servants.	Total all classes.		No.	Number of passengers and others.	Number of servants.	Total all classes.		No.	Number of passengers and others.	Number of servants.	Total all classes.		No.	Number of passengers and others.	Number of servants.	Total all classes.					
				Killed.	Injured.				Killed.	Injured.				Killed.	Injured.				Killed.	Injured.	Killed.	Injured.		
1. Collisions between passenger trains or parts of passenger trains				
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line				
3. Collisions between goods trains or parts of goods trains				
4. Collisions between light engines				
5. Passenger trains or parts of passenger trains leaving the rails				
6. Goods trains or parts of goods trains, engines, &c., leaving the rails				
7. Trains or engines travelling in the wrong direction through points				
8. Trains running into stations or sidings at too high a speed				
9. Trains running over cattle on the line.				
10. Ditto over obstructions on the line.				
11. Ditto through gates at level-crossings				
12. The bursting of boilers of engines				
13. Ditto of tubes, &c., of engines				
14. The failure of machinery, springs, &c., of engines				
15. The failure of tyres				
16. Ditto wheels				
17. Ditto axles				
18. Ditto brake apparatus				
19. Ditto couplings				
20. Ditto tunnels, bridges, viaducts, culverts, &c.				
21. Broken rails				
22. The flooding of portions of permanent-way				
23. Slips in cuttings or embankments				
24. Fire in trains				
25. Fire at stations, or involving injury to bridges or viaducts				
26. Other accidents				
TOTAL ALL CLASSES	1	60	91	..	..	1	..	..	..	..	1	..	..	..	..	1	..	..	..	..

(c) Includes the Bureau estimates and the Bureau-General section of the Great Eastern railway.

(c) Includes the Bureau's estimates only.

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING STOCK, PERMANENT-WAY, &c., reported during the six months ending 30th June 1893, as having occurred on the several railways open for traffic in India, distinguishing the different classes of accidents and the number of passengers and others, and of railway servants killed or injured in each class of accident—continued.

	XXXVI.—SOUTHERN MAHARASHTRA (a)					XXXIX.—SOUTH INDIA					XLIV.—BUNGA (BATA)					XLVI.—DACCAN				
	No.	Number of passengers and others.		Total all classes.	No.	Number of passengers and others.		Total all classes.	No.	Number of passengers and others.		Total all classes.	No.	Number of passengers and others.		Total all classes.	No.	Number of passengers and others.		Total all classes.
		Killed.	Injured.			Killed.	Injured.			Killed.	Injured.			Killed.	Injured.			Killed.	Injured.	
1. Collisions between passenger trains or parts of passenger trains.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Collisions between goods trains or parts of goods trains.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Collisions between light engines.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Passenger trains or parts of passenger trains leaving the rails.	1	5	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Goods trains or parts of goods trains, engines, etc., leaving the rails.	2	5	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Trains or engines travelling in the wrong direction through points.	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Trains running into stations or sidings at too high a speed.	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Trains running over cattle on the line.	23	323	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line.	3	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Ditto through gates at level-crossings.	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. The bursting of boilers of engines.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13(a). Ditto of tubes, etc., of engines.	34	34	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. The failure of machinery, springs, etc., of engines.	21	21	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. The failure of tyres.	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Ditto wheels.	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Ditto axles.	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Ditto brake apparatus.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ditto couplings.	12	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto tunnels, bridges, viaducts, culverts, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Broken rails.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. The flooding of portions of permanent-way.	9	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Slips in cuttings or embankments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Fire in trains.	10	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Fire at stations, or involving injury to bridges or viaducts.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Other accidents.	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES	3	493	436	..	..	2	237	1	..	1	62	7	2	..	9	..	..	..	..	..

(a) Includes the Guntur-Mysore Frontier and the Mysore sections and the Kolhapur railway.

ANNEXURE No. 3.—ACCIDENTS TO TRAINS, ROLLING STOCK, PERMANENT-WAY, &c., reported during the six months ending 30th June 1893 as having occurred on the several railways open for traffic in India, distinguishing the different classes of accidents and the number of passengers killed and injured in each class of accident—continued.

	XLVII.—ROLLING STOCK AND KUNACH (COMPANY'S SECTION). (a)						XLIX.—DURG-SADILA.						LIII.—JODHPUR-BIKANER (JODHPUR AND BIKANER SECTIONS).						LIV.—BAYANAGAR-GONDAL-JETPURA-PORABDAL.											
	No.	Number of passengers and others.		Number of servants.		Total all classes.	No.	Number of passengers and others.		Number of servants.		Total all classes.	No.	Number of passengers and others.		Number of servants.		Total all classes.	No.	Number of passengers and others.		Number of servants.		Total all classes.	No.	Number of passengers and others.		Number of servants.		Total all classes.
		Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.	
1. Collisions between passenger trains or parts of passenger trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Collisions between goods trains or parts of goods trains	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Collisions between light engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Passenger trains or parts of passenger trains leaving the rails	2	2	..	..	..	1	2	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Goods trains or parts of goods trains, engines, etc., leaving the rails	5	5	..	..	..	..	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Trains or engines travelling in the wrong direction through points	..	..	..	..	..	..	4	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Trains running into stations or sidings at too high a speed	9	9	..	..	..	1	19	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Trains running over cattle on the line	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line	1	1	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Ditto through gates at level-crossings	1	1	..	..	..	..	14	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. The bursting of boilers of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12(a). Ditto of tanks, etc., of engines	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. The failure of machinery, springs, etc., of engines	6	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. The failure of tyres	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Ditto wheels	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Ditto axles	..	..	..	..	..	..	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Ditto brake apparatus	..	..	..	..	..	..	15	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ditto couplings	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto tunnels, bridges, viaducts, culverts, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Broken rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. The flooding of portions of permanent-way	..	..	..	..	..	..	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Slips in cuttings or embankments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Fire in trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Fire at stations, or involving injury to bridges or viaducts	1	1	..	..	..	..	4	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Other accidents	3	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES	32	32	..	..	..	2	65	68	..	..	..	15	15	..	..	..	..	12	12	..	..	..	..	26	26	..	..	..	..	..

(a) Includes the Rohilkund and Kunwar (Lucknow-Bareilly section).

Abstract No. 3.—ACCIDENTS TO TRAINS, ROLLING STOCK, PERMANENT-WAY, etc., reported during the six months ending 30th June 1893, as having occurred on the several Railways open for traffic in India, distinguishing the different classes of accidents and the number of passengers and others, and of railway servants killed or injured in each class of accident—continued.

	LVII.—JODHPUR (S' O').					LVIII.—DARJEELING-HIMALAYAN (S' O').					LIX.—THE GARHWAN'S DABHOI (S' O').					LXI.—MORVI (S' O').				
	No.	Number of passengers and others.	Number of servants.	Total all classes.	Total.	No.	Number of passengers and others.	Number of servants.	Total all classes.	Total.	No.	Number of passengers and others.	Number of servants.	Total all classes.	Total.	No.	Number of passengers and others.	Number of servants.	Total all classes.	Total.
1. Collisions between passenger trains or parts of passenger trains.
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.
3. Collisions between goods trains or parts of goods trains.
4. Collisions between light engines.
5. Passenger trains or parts of passenger trains leaving the rails.
6. Goods trains or parts of goods trains, engines, etc., leaving the rails.
7. Trains or engines travelling in the wrong direction through points.
8. Trains running into stations or sidings at too high a speed.
9. Trains running over cattle on the line.
10. Ditto over obstructions on the line.
11. Ditto through gates at level-crossings.
12. The bursting of boilers of engines.
13(a). Ditto of tubes, etc., of engines.
13. The failure of machinery, springs, etc., of engines.
14. The failure of tyres.
15. Ditto wheels.
16. Ditto axles.
17. Ditto brake apparatus.
18. Ditto couplings.
19. Ditto tunnels, bridges, viaducts, culverts, etc.
20. Broken rails.
21. The flooding of portions of permanent-way.
22. Slips in cuttings or embankments.
23. Fire in trains.
24. Fire at stations, or involving injury to bridges or viaducts.
25. Other accidents.
TOTAL ALL CLASSES.	8	8	..	..	..	4	4	..	..	..	4	4	..	..	..	9	9	..	..	..

ABSTRACT No. 4.

ACCIDENTS to TRAINS, ROLLING STOCK, PERMANENT-WAY, etc., on the several railways open for traffic in INDIA, reported during the six months ending 30th June 1893, distinguishing the different CLASSES of accidents and the number of PASSENGERS and OTHERS, and of RAILWAY SERVANTS KILLED or INJURED in each class of ACCIDENT.

	TOTAL.								
	Number:			Number of passengers and others.		Number of servants.		Total all classes	
	Accidents reported to Local Governments under section 23 of the Indian Railways Act IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains or parts of passenger trains	1	...	1	...	7	...	2	...	9
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	5	12	17	...	...	...	(a) 1	...	1
3. Collisions between goods trains or parts of goods trains	6	45	51	...	4	...	2	...	6
4. Collisions between light engines	1	14	15	...	...	...	1	...	1
5. Passenger trains or parts of passenger trains leaving the rails	8	41	49	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, etc., leaving the rails	8	171	179	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points . . . . .	...	44	44	...	...	...	1	...	1
8. Trains running into stations or sidings at too high a speed	1	7	8	...	6	...	...	...	6
9. Trains running over cattle on the line	3	1,204	1,207	...	...	...	...	...	...
10. Ditto over obstructions on the line	3	78	81	(b) 1	...	1	5	2	5
11. Ditto through gates at level-crossings . . . . .	...	27	27	...	...	...	2	...	2
12. The bursting of boilers of engines . . . . .	...	...	...	...	...	...	...	...	...
12.(a) The bursting of tubes, etc., of engines . . . . .	...	105	105	...	...	...	...	...	...
13. The failure of machinery, springs, etc., of engines . . . . .	...	242	242	...	...	...	...	...	...
14. The failure of tyres	2	9	11	...	...	...	...	...	...
15. Ditto wheels . . . . .	...	6	6	...	...	...	...	...	...
16. Ditto axles . . . . .	...	21	21	...	...	...	...	...	...
17. Ditto brake apparatus . . . . .	...	4	4	...	...	...	...	...	...
18. Ditto couplings . . . . .	...	138	138	...	...	...	...	...	...
19. Ditto tunnels, bridges, viaducts, culverts, etc. . . . .	...	2	2	...	...	...	...	...	...
20. Broken rails . . . . .	...	36	36	...	...	...	...	...	...
21. The flooding of portions of permanent-way	15	35	50	...	...	...	...	...	...
22. Slips in cuttings or embankments	6	18	24	...	...	...	...	...	...
23. Fire in trains	1	83	84	1	1	...	...	1	1
24. Fire at stations, or involving injury to bridges or viaducts	1	27	28	(b) 2	...	...	...	2	...
25. Other accidents	6	102	108	...	...	...	...	...	...
TOTAL ALL CLASSES	67	2,471	2,538	(c) 4	18	1	14	5	32

Mean mileage worked	17,938
Number of servants employed	178,421
Train-mileage of all descriptions	84,470,156
Number of passengers carried	64,095,006
Passenger-mileage	2,828,986,999
Per mile open—	
Train-mileage of all descriptions	1,922
Number of passengers carried	3,573
Passenger-mileage	157,706
Total passengers—	
Killed per million of passengers	0.016
Injured per ditto ditto	0.281
Killed per million of passenger-miles	0.0003
Injured per ditto ditto	0.006

(a) A postal employé.
(b) Not passengers.
(c) Of these three were not passengers.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

**Weather Review of India for the week ending at 8 a.m. on
Saturday, March 10th, 1894.**

The abnormal weather conditions prevailing at the close of the previous week were followed, on the morning of the 4th by a very rapid fall of the barometer in Upper India, and the formation of a deep depression over that area, with pressure nearly half an inch below the normal in the North and Central Punjab. Heavy rain fell in the Punjab and adjacent Hill Districts. This depression filled up as rapidly as it had formed, and by the next morning it had almost entirely disappeared, only a shallow residual depression being discernible, apparently passing along the Himalayan Mountain Districts. But pressure had given way in North-east India and the Bengal depression noticed last week was again prominent. By next morning the centre of this depression had passed over into Assam and North Bengal, and by the morning of the 7th it had filled up. A large and general increase of pressure had taken place, improving the weather conditions very considerably; and the weather continued fine and settled over nearly the whole country for the next two days. On the morning of the 10th March pressure fell briskly in a narrow tract of country, stretching from the Simla and Naini Tal Hills to the Central Deccan, apparently indicating that a depression of some intensity had formed over the Western Himalayas. This caused strong winds at the Upper India Hill stations and at Ludhiana, and thunder and hail storms in the area of disturbance. The weather in other parts of India continued fine. The mean temperature for the whole of India for the week was very nearly normal, being only 0·3 in defect.

On the 4th March there was a very rapid fall of pressure over Upper India, causing a deep depression, with steep gradients, over the whole of North-western India. Pressure was nearly half an inch below the normal in the North and Central Punjab. It had risen in North-East India and was very uniform in that area, though still largely in defect, and it was also more or less considerably below the normal in the Deccan and Madras. Winds in North-West India had increased in force and were cyclonic in character in Upper India. General rain had fallen in the Punjab and adjacent Hill Districts, the largest falls reported being Murree, 2·57 inches and Rawalpindi, 2·47 inches. Several other stations reported over one inch. By the morning of the 5th a rapid increase of pressure had taken place over Upper India and the depression of the day previous had disappeared, though a local fall of pressure at the Hill stations of the North-Western Provinces indicated the presence of a shallow residual depression apparently passing along the Himalayan Mountain Districts. Pressure had fallen in the Bombay Coast Districts and also in Bengal, causing the Bengal depression to be more marked than it was the day before. Winds had increased in force at

the head of the Bay. Rain had fallen over the greater part of the North-Western Provinces, South-East Punjab, and the Himalayan Hill Districts, Chakrata and Mussoori receiving over 2 inches, and Dehra Dun, Ranikhet, Simla, Roorkee, Murree and Delhi over one inch. Pressure changed very irregularly during the next twenty-four hours, increasing in the Punjab, South Burma and Lower Burma, and decreasing elsewhere. The centre of the Bengal depression had shifted to Assam, North Bengal and the adjacent Hill Districts. Pressure continued below the normal over the whole of India, the largest defect being in North-East India, Upper India and Baluchistan. The large defect in pressure in North Bengal and Assam had given rise to westerly winds over the Gangetic Plain, and in North and Central Bengal; and very strong winds were reported from Darjeeling, averaging 27 miles an hour. Thunder-storms occurred in Bengal, Assam and Upper Burma. The heaviest reported rainfalls, however, did not exceed one inch. On the 7th a large and general increase of pressure had taken place, the rise in North-East India in some parts amounting to as much as quarter of an inch. The distribution of pressure was largely modified and the general weather conditions considerably improved. Chittagong reported one inch of rain and Mandalay '66 inch. A few other stations reported showers, but they were in all cases light and of little importance. Humidity had generally decreased over the whole of Northern India and at Darjeeling was only 14 per cent. Pressure continued to rise in India during the next twenty-four hours, and by the morning of the 8th it was approximately normal in North-Western and Central India, but was still considerably in defect in North-Eastern India. It had fallen slightly in Burma. Ante-cyclonic conditions were established in North-Western India and fine settled weather prevailed over nearly the whole country. Winds were more northerly than usual in Rajputana, Central India and the Deccan. Thunder-storms had occurred in East and South Bengal and in Upper Burma, accompanied in some cases with moderate to heavy rain. Chittagong received 2'96 inches and Barisal, 1'09 inches. Pressure continued to rise, and by the morning of the 9th it was in slight excess in Sind and Baluchistan. It was still low in North Bihar and Bengal, where it was nearly a tenth of an inch in defect. Weather continued fine, and very low humidities were recorded at some stations in the northern half of the Peninsula, Pachmarhi registering only 17, Sholapur 18, and Amraoti 21 per cent. Skies were, however, partially clouded in the North Punjab, indicating a probable disturbance, chiefly affecting the interior and higher mountain ranges. On the 10th this disturbance was more clearly indicated by a brisk fall of pressure extending from the Simla and Naini Tal Hills to the Central Deccan. The fall was greatest in the Simla Hills and it is probable that a depression of some intensity had formed over the Western Himalayas between Simla and Murree. This caused strong winds at the hill stations in Upper India and winds had strengthened to some extent over the whole of the Punjab. Thunder storms and hail-storms occurred in the Punjab, Cherat reporting a fall of '81 inch, Murree of '67 inch and Srinagar of '45 inch. In other parts of the country, however, the weather continued fine and pressure had increased in North-East India and Upper Burma. The air was abnormally dry in Central India, the Central Provinces and North Deccan.

Temperature.—The following table shows the variations of the mean tem-

perature from the normal on each day of the week for the different Provinces of India :—

PROVINCE.	MARCH 1894.							Mean variation of week.
	4th.	5th.	6th.	7th.	8th.	9th.	10th.	
Burma	0	0	0	0	0	0	0	0
Bengal and Assam	+2'0	+1'3	+1'0	+0'7	+1'5	+0'8	—0'7	+0'9
North-Western Provinces and Oudh	+2'3	+3'6	+2'1	+0'5	—1'0	—2'6	—0'8	+0'6
Punjab	+1'2	+0'8	—3'0	—4'1	—3'5	—3'2	—2'4	—2'0
Bombay	—2'6	—2'6	—3'9	—2'9	—4'7	—3'4	—5'4	—3'6
Central Provinces and Berar	+2'0	+1'2	+0'1	—0'1	—2'7	—1'3	+0'4	—0'1
Central India and Guzerat	+4'3	+4'7	+1'8	+0'8	—2'8	—3'0	—1'6	+0'6
Sind and Rajputana	+3'6	+1'3	—2'5	—3'1	—3'6	—1'7	—3'0	—1'3
Madras	+3'5	—1'9	—2'9	—1'8	—1'4	—1'4	—2'9	—1'3
	+3'8	+3'6	+3'7	+3'1	+2'9	+3'2	+2'1	+3'2
MEAN FOR WHOLE OF INDIA	+2'2	+1'3	—0'4	—0'8	—1'7	—1'4	—1'6	—0'3

The principal feature of the temperature of the week was the advance of a cool wave from the north-west which passed over India, making its influence felt by the close of the week as far east as Burma. On the first day of the week temperature was in excess of the normal in every Province, with the exception of the Punjab. As the cool wave advanced eastwards, however, the temperatures of the different provinces were each lowered to below normal, the gradual advance day by day being clearly discernible, until by the last day of the week the temperatures of all the Provinces with the exception of Bombay and Madras were in defect. The temperature of Madras was in excess throughout the week, and the highest maximum in India was in every day registered at Cuddapah. The mean temperature of the week was nearly normal in Burma, Bengal, Bombay and the Central Provinces: it was 3'2° in excess in Madras and 3'6° in defect in the Punjab. For the whole of India for the whole week it was very nearly normal, being but 0°3 in defect.

Rainfall.—The rainfall for the week has been confined almost entirely to Northern India. With the exception of very small amounts in some of the divisions no rain fell in Bihar, the Central Provinces, Berar, Rajputana, Central India, and the whole of the Peninsula. Rain fell in 31 of the 52 rainfall divisions, the largest average falls being those of 3'25 inches in the Punjab Hill Districts, 1'49 inches in Assam (Surma), 1'44 inches in Eastern Bengal, and 1'39 inches in the North-West Punjab. In five other divisions the rainfall amounted to over half an inch; in 15 of the remaining 22 it did not exceed one-tenth of an inch. The rainfall exceeded the normal for the week in Arakan, Eastern and Deltaic Bengal, Assam, North Oudh, Submontane Districts of the North-West Provinces and in all the divisions of the Punjab with the exception of Punjab (South). It also probably exceeded the normal in Upper Burma, but the normal rainfall for this part of the country has not yet been ascertained. The rainfall period of 4th to 10th March, the data for which are given in the last three columns of the annexed rainfall table, is identical with the week under review, and the variations from the normal are necessarily the same. The largest excess was in the Hill Districts of the Punjab, where the rainfall was 2'39 inches above the normal.

The heaviest falls during the week were registered at Chittagong, 6'91 inches (nearly 3 inches of which fell on one day, the 8th), Silchar, 5'11 inches, Palampur (Kangra), 4'69 inches, Salar (Vizagapatam), 3'60 inches, Simla and Murree, 3'18 inches, and Hazara (Abottabad), 3'01 inches.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 10TH MARCH 1894.			RAINFALL DATA FROM 4TH MARCH TO 10TH MARCH 1894.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, 4th Mar. to 10th Mar.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0	0'02	—0'02	0	0'02	—100
	Lower Burma	0	0	0	0	0	0
	Central ditto	0	0'02	—0'02	0	0'02	—100
	Upper ditto	0'62	?	?	0'62	?	?
	Arakan	0'12	0'09	+0'03	0'12	0'09	+33
BENGAL AND ASSAM	Eastern Bengal	1'44	0'47	+0'97	1'44	0'47	+206
	Assam (Surma)	1'49	1'24	+0'25	1'49	1'24	+20
	Ditto (Brahmaputra)	0'77	0'59	+0'18	0'77	0'59	+31
	Deltaic Bengal	0'44	0'35	+0'09	0'44	0'35	+26
	Central ditto	0'08	0'20	—0'12	0'08	0'20	—60a
	North ditto	0'02	0'22	—0'20	0'02	0'22	—91
	Orissa	0'22	0'27	—0'05	0'22	0'27	—19
	Chota Nagpur	0'01	0'31	—0'30	0'01	0'31	—97
	Bihar (South)	0'01	0'14	—0'13	0'01	0'14	—93
	Ditto (North)	0	0'16	—0'16	0	0'16	—100
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East). . . .	0'09	0'09	0	0'09	0'09	0
	North-Western Provinces (Submontane) (a). . . .	0'02	0'13	—0'11	0'02	0'13	—85
	Oudh (South)	0'02	0'12	—0'10	0'02	0'12	—83
	Ditto (North)	0'20	0'17	+0'03	0'20	0'17	+18
	North-Western Provinces (Central). . . .	0'08	0'13	—0'05	0'08	0'13	—38
	North-Western Provinces (West). . . .	0'10	0'15	—0'05	0'10	0'15	—33
	North-Western Provinces (Submontane) (b). . . .	0'86	0'47	+0'39	0'86	0'47	+83
PUNJAB	Punjab (South)	0'11	0'16	—0'05	0'11	0'16	—31
	Ditto (Central)	0'23	0'19	+0'04	0'23	0'19	+21
	Ditto (Submontane)	0'79	0'44	+0'35	0'79	0'44	+79
	Ditto (Hill Districts)	3'25	0'86	+2'39	3'25	0'86	+278
	Ditto (North-West)	1'39	0'51	+0'88	1'39	0'51	+173
	Ditto (West)	0'68	0'16	+0'52	0'68	0'16	+325
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0'03	0'12	—0'09	0'03	0'12	—75
	Madras (South Central)	0'01	0'12	—0'11	0'01	0'12	—92
	Coorg	0	0'22	—0'22	0	0'22	—100
	Mysore	0	0'07	—0'07	0	0'07	—100
	Konkan	0	0	0	0	0	0
	Bombay Deccan	0	0'01	—0'01	0	0'01	—100
	Hyderabad (North) . . . .	...	...	...	...	...	...
	Khandesh	0	0	0	0	0	0
CENTRAL PROVIN- CES AND BERAR.	Berar	0	0'02	—0'02	0	0'02	—100
	Central Provinces (West)	0	0'02	—0'02	0	0'02	—100
	Ditto ditto (Central)	0'03	0'08	—0'05	0'03	0'08	—63
	Ditto ditto (East)	0'01	0'22	—0'21	0'01	0'22	—95
BOMBAY (NORTH) .	Guzerat	0	0	0	0	0	0
	Kathiawar	0	0'06	—0'06	0	0'06	—100
	Sind	0'02	0'15	—0'13	0'02	0'15	—87
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0'03	—0'03	0	0'03	—100
	Rajputana (East), Central India (West). . . .	0'05	0'06	—0'01	0'05	0'06	—17
	Rajputana (West)	0	0'01	—0'01	0	0'01	—100
MADRAS	East Coast (North)	0'11	0'13	—0'02	0'11	0'13	—15
	Ditto (ditto) (a)	0	0'01	—0'01	0	0'01	—100
	Hyderabad (South)	0	0'08	—0'08	0	0'08	—100
	Madras (Central)	0	0'02	—0'02	0	0'02	—100
	East Coast (Central)	0	0'07	—0'07	0	0'07	—100
	Ditto (South)	0	0'10	—0'10	0	0'10	—100
	Madras (South)	0	0'16	—0'16	0	0'16	—100

W. A. BION,

Acting Assistant Meteorological Reporter
to the Government of India.

Simla, the 15th March, 1894.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of
the Crops.

Madras.—*For week ending 17th March.*—Rainfall good in Tinnevely and parts of Madura, fair over the rest of the Southern districts, Nilgiris, and Malabar, and light showers in parts of Coimbatore and Trichinopoly. Agricultural operations limited as usual at this time of the year. Standing crops generally good and benefited in places by the rain. Harvest continues with fair to average outturn. Pasture getting scarce in parts, but fodder generally sufficient. Cattle in good condition. Prices practically stationary.

Bombay.—*For week ending 21st March.*—Slight rain in parts of five districts. Standing crops damaged by blight, rust, or insects in parts of three districts; otherwise good, except cotton in Broach. Reaping of late crops progressing throughout the presidency, and ploughing and sowing operations continue in four districts. Cotton-picking continues in seven districts. Agricultural stock good. Scarcity in parts of Baroda :—Numbers on relief works 568, and not 2,093 as given last week. Prices steady except in two districts.

Bengal.—*For week ending 17th March.*—There was rain during the week in East Bengal and parts of South West Bengal, and a few showers also fell in Orissa. The general prospects of the standing crops are favourable except in Noakhali and Chittagong where some damage was recently caused by heavy rain and hail-storms. The cultivation of lands for the sowing of early rice and jute is in progress. The spring crops are being gathered and a good outturn is expected. The manufacture of sugar is still going on. The collection of opium is being pushed on rapidly, but the outturn will be to some extent reduced owing to the prevalence of blight and west winds. Indigo is doing well. The *mahua* (*Bassia latifolia*) crop in Chota Nagpur and the Sonthal Parganas is promising. Cattle are generally reported well, and the supply of fodder and water is sufficient. The price of common rice is generally steady.

North-Western Provinces and Oudh.—*For week ending 21st March.*—Weather seasonable. Harvesting of spring crops, collection of opium, and sugarcane sowings in progress. Prospects favourable. Prices generally steady.

Punjab.—*For week ending 21st March.*—No rain, except in the Rawalpindi and Dera Ismail Khan districts. The extra spring crop is being sown in Dera Ismail Khan. Cotton sowings in progress. Land is being prepared for the autumn crops. Prospects of standing crops good. The spring crops in parts of Lahore have been injured by field rats. Cattle are generally in good condition and fodder is sufficient throughout the province. The poppy crop is in good condition. Prices falling in two districts rising in two others; stationary elsewhere.

Central Provinces.—*For week ending 21st March.*—Cloudy weather has again set in giving showers in places. The wheat crop of Damoh is reported to have been destroyed by rust, and it is feared that the outlook there is as

serious as in the adjacent district of Saugor. The pulse crop is fair in both districts. The wheat outturn is poor in Hoshangabad as well as in the Upper Narbada Valley districts. In the Nagpur country the yield is better, and in Chhattisgarh prospects are fairly satisfactory. Prices are rising.

Burma.—*For week ending 17th March.*—Rain has fallen in Katha and the Ruby Mines in Upper Burma and in Kyaukpyu in Lower Burma. In Lower Burma harvesting of the main paddy crop has been completed. In Upper Burma transplanting of dry-weather paddy nearly completed; other operations progressing favourably, except in the Pakokku sub-division where the sudden rise of the river has destroyed the dry-weather crops. In Lower Burma the price of paddy is stationary in all districts except Akyab, where there has been a slight fall. The price of rice has risen in Prome and Akyab. In Upper Burma the price of paddy has risen slightly in three districts and has fallen slightly in three others. The price of rice has risen considerably in Magwe.

Mysore and Coorg.—*For week ending 21st March.*—**MYSORE:** Standing crops in good condition. *Ragi (Eleusine coracana)* harvested in Bangalore and rice harvested in the Hassan district and sown in parts of the Tumkur and Shimoga districts. Prices risen in two districts.

COORG: Rainfall good. Threshing of *ragi (Eleusine coracana)* in progress. Water and fodder for cattle sufficient. Very seasonable showers have fallen over the coffee districts and prospects of a good blossom are excellent. Prices stationary.

Assam.—*For week ending 20th March.*—Weather warm. Early rice ploughing and sugarcane-pressing progressing. Condition of cattle good. Fodder and water sufficient.

Berar and Hyderabad.—*For week ending 21st March.*—**BERAR:** Rainfall moderate. Weather warm. Harvesting of spring crops almost completed. Threshing of wheat and linseed in progress in Ellichpur. Fodder and water sufficient. Prices slightly risen in the Chickli taluka.

HYDERABAD: No rain during the week. Harvesting of spring crops in progress. Weeding of hot-weather crops continues in some places. Prices steady.

Central India.—*For week ending 21st March.*—Report not received.

Rajputana.—*For week ending 21st March.*—Agricultural operations, standing crops, and cattle generally satisfactory. Harvesting going on. Pasturage or fodder sufficient. Prices falling in two States, rising in one, fluctuating in one, and steady elsewhere.

Kashmir.—*For week ending 20th March.*—Weather fine. Prospects of spring crops generally good. Rapeseed healthy. Ploughing for autumn crops commenced. Prices stationary.

Nepal.—*For week ending 17th March.*—Weather warm and pleasant. Prospects fair.

M. FINUCANE,
Offg. Secretary to the Government of India.



The Gazette of India,

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, FRIDAY, JANUARY 26, 1894.

The following Notification will be issued to-morrow morning and is now published in advance for the information of those concerned :—

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

Calcutta, the 27th January, 1894.

No. 176.

His Excellency the Marquess of Lansdowne will leave Government House *en route* for England at 9-15 A.M. on Saturday, the 27th instant. His Lordship will embark with his suite from Prinsep's Ghât on board the R.I.M.S. *Warren Hastings*.

His Excellency the Viceroy and Governor General desires that the same honours which were accorded to himself upon his recent arrival in Calcutta shall be paid to the Marquess of Lansdowne upon the occasion of His Lordship's leaving Calcutta after resigning the office of Viceroy and Governor General of India.

A Guard of Honour of British Infantry and a Guard of Honour of the Administrative Battalion Presidency Volunteers will be drawn up opposite the grand entrance of Government House. A Guard of Honour of Native Infantry will be drawn up opposite Prinsep's Ghât.

The line of route from the entrance of Government House to Prinsep's Ghât will be lined throughout by troops under the orders of the Brigadier-General Commanding the Presidency District.

A Royal Salute will be fired from the ramparts of Fort William as the Marquess of Lansdowne leaves Government House, and another Royal Salute will be fired as Lord Lansdowne embarks at Prinsep's Ghât.

All officers of Government (excepting those mentioned below) will be in attendance upon the grand staircase of Government House. Consular officers and other

representatives of Foreign Governments at Calcutta and non-official gentlemen are invited to be present on the grand staircase.

The Marquess of Lansdowne will be escorted from Government House to Prinsep's Ghât by the Viceroy's Body Guard and the Calcutta Light Horse.

The Lieutenant-Governor of Bengal, attended by his personal staff, will be present at Prinsep's Ghât.

The Members of the Governor General's Council will also be present at Prinsep's Ghât.

The following officers will be in attendance at Prinsep's Ghât:—

Secretaries to the Government of India.

The Commissioner of the Presidency Division.

One of the Secretaries to the Government of Bengal.

The Brigadier-General Commanding the Presidency District, with the district staff.

The Commissioner of Police, Calcutta.

The Chairman of the Commissioners of Calcutta.

The Sheriff of Calcutta.

The Magistrate of the 24-Parganas.

An Aide-de-Camp to the Viceroy will attend upon the Marquess of Lansdowne as far as Diamond Harbour.

The troops will not be withdrawn until the receipt of orders to that effect.

Full dress will be worn by the troops and by Civil and Military Officers on this occasion, and morning dress by all gentlemen not entitled to wear uniform.

C. J. LYALL,

Secretary to the Government of India.



The Gazette of India,

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, THURSDAY, JANUARY 25, 1894.

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

Calcutta, the 25th January, 1894.

No. 122.

The Right Honourable Victor-Alexander Bruce, Earl of Elgin and Kincardine, P.C., LL.D., Lord Bruce of Kinloss and Lord Bruce of Torry, in the Kingdom of Scotland, and Baron Elgin, of Elgin, in the United Kingdom, appointed by the Queen-Empress to be Her Imperial Majesty's Viceroy and Governor General of India, arrived by the East Indian Railway at Howrah at 5 P.M. (Calcutta time) this day, attended by his personal staff and an Aide-de-Camp to the Viceroy. The Earl of Elgin was received at the Howrah Railway Station by the Secretaries to the Government of India, the Military Secretary and Aides-de-Camp to the Viceroy, the Commissioner of Burdwan, one of the Secretaries to the Government of Bengal, the Brigadier-General Commanding the Presidency District with the District Staff, the Commissioner of Police, Calcutta, the Chairman of the Commissioners of Calcutta, the Sheriff of Calcutta and the Magistrate of Howrah. The Earl of Elgin then proceeded to Government House, where he was received by His Excellency the Viceroy and Governor General, His Honour the Lieutenant-Governor of Bengal, and the Members of the Governor General's Council.

2. At 8-30 A. M. (Calcutta time) on the 27th instant the Right Honourable the Earl of Elgin, accompanied by the Members of the Governor General's Council, will proceed from the Throne Room to the Council Chamber in Government House, where His Lordship's Commission from Her Majesty the Queen-Empress will be read by the Home Secretary.

3. A Royal Salute will then be fired from the ramparts of Fort William in honour of the Earl of Elgin on his assumption of the office of Viceroy and Governor General of India.

A Guard of Honour of British Infantry and a Guard of Honour of the Administrative Battalion, Presidency Volunteers, will be drawn up opposite the grand entrance of Government House.

All Officers of Government stationed at Calcutta will be in attendance at Government House upon the occasion. Consular Officers and other Representatives of Foreign Governments at Calcutta and non-official gentlemen are invited to be present on the grand staircase.

Full dress will be worn by Civil and Military Officers and morning dress by gentlemen not entitled to wear uniform.

C. J. LYALL,
Secretary to the Government of India.



The Gazette of India,

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, FRIDAY, JANUARY 26, 1894.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 26th January 1894.

With reference to paragraphs 2 and 3 of the Home Department Notification of 25th January 1894, it is notified that Gentlemen entitled to the Private Entrée at Government House will enter by the South-West Gate, alight at the South Entrance, and proceed through Government House to the top of the Grand Staircase.

The carriages of Gentlemen (except such as have the Private Entrée) will enter by the North-East Gate, set down at the Grand Staircase, and pass out by the North-West Gate.

The Public Gates of Government House compound will be closed at 8.20 A. M., Calcutta time, after which no carriages will be allowed to enter the compound till after the departure of the Marquess of Lansdowne.

After the assumption of the Office of Viceroy and Governor-General of India by the Right Honourable the Earl of Elgin, His Excellency the Marquess of Lansdowne will leave Government House for Prinsep's Ghât *en route* for England at 9.15 A. M. (Calcutta time), on Saturday, the 27th January 1894.

The *cortège* will pass out by the North-East Gate, Government Place East, past Hardinge Statue, South of the Eden Gardens and along the Strand Road.

By Command,

WILLIAM BERESFORD, *Colonel,*
Military Secretary to the Viceroy.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 13.} CALCUTTA, SATURDAY, MARCH 31, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—
An Act to amend the Code of Criminal Procedure 1882.

PART V.—Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22:—

A Bill to amend the Dekkhan Agriculturists' Relief Acts, 1879 to 1886.

Report of the Select Committee on the Bill to amend the Presidency Small Cause Courts Act, 1882.

PART VI.—Abstracts of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations on the 22nd March, 1894:—

Questions and Answers.

Financial Statement for 1894-95.

Prisons Bill.

Code of Criminal Procedure, 1882, Amendment Bill.

Indian Penal Code and Act VI of 1864 Amendment Bill.

Code of Criminal Procedure, 1882, Amendment Bill.

SUPPLEMENT No. 13.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 27th March, 1894.

No. 648.—Under the provisions of Section 9 of the Statute 24 and 25 Vict., Cap. 67, the Governor General in Council is pleased to direct that His Excellency's Council shall assemble at Simla, in the jurisdiction of the Lieutenant-Governor of the Punjab.

ESTABLISHMENTS.

The 30th March, 1894.

No. 165.—Mr. F. Venning is permitted to resign Her Majesty's Indian Civil Service, with effect from the 15th April, 1893, or the subsequent date on which he may sail from India or relinquish charge of office in the event of his not taking subsidiary leave.

No. 169.—Mr. A. W. B. Power is permitted to resign Her Majesty's Indian Civil Service, with effect from the 2nd April, 1894, or the subsequent date on which he may sail from India or relinquish charge of office in the event of his not taking subsidiary leave.

MEDICAL.

The 28th March, 1894.

No. 179.—With effect from the date on which Brigade-Surgeon-Lieutenant-Colonel D. O'C. Raye, M.D., is promoted to the Administrative grade, Surgeon-Lieutenant-Colonel J. O'Brien, M.D., C.M., is appointed to be Professor of Surgery in the Medical College, Calcutta, and *ex-officio* First Surgeon to the College Hospital.

No. 180.—Surgeon-Captain R. H. Charles, M.D., M.Ch., F.R.C.S.I., Professor of Anatomy in the Lahore Medical College, is appointed to be Professor of Surgical and Descriptive Anatomy in the Medical College, Calcutta, and *ex-officio* Second Surgeon to the College Hospital, *vice* Surgeon-Lieutenant-Colonel J. O'Brien.

The 29th March, 1894.

No. 182.—Surgeon-Colonel G. C. Ross, at present officiating as Administrative Medical Officer and Sanitary Commissioner, Central Provinces, is confirmed in that appointment, with effect from the 1st January, 1894.

No. 185.—The services of Surgeon-Major E. F. H. Dobson, M.B., I.M.S. (Bengal), are placed temporarily at the disposal of the Government of Bengal.

No. 190.—Surgeon-Captain J. C. Lamont, M.B., I.M.S. (Bengal), Civil Surgeon of Dhubri, Assam, is appointed to be Professor of Anatomy in the Lahore Medical College, with effect from the 1st April, 1894, or the subsequent date on which he may assume charge of his duties.

The 30th March, 1894.

No. 197.—The services of Surgeon-Captain P. C. H. Strickland, I.M.S. (Madras), are, at his own request, replaced at the disposal of the Government of Madras.

JAILS.

The 29th March, 1894.

No. 173.—The Governor General in Council is pleased, under Section 33 of Act V of 1871, as amended by Section 2 of Act IX of 1882, to appoint the Montgomery Central Jail to be a place to which persons sentenced to transportation may be sent.

JUDICIAL.

The 22nd March, 1894.

No. 327.—The Honourable Sir H. T. Prinsep, Kt., a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for five months and seven days, with effect from the 5th April, 1894, or the subsequent date on which he may avail himself of it.

The 28th March, 1894.

No. 346.—Under the provisions of Section 138 of the Negotiable Instruments Act, 1881, as amended by Act II of 1885, the Governor General in Council has been pleased to appoint Mr. William Haslett, Honorary Magistrate, Mussoorie, to be a Notary Public, and to exercise his functions as such within the Dehra Dun District.

The 29th March, 1894.

No. 352.—Mr. H. F. Aston, Indian Civil Service, Bombay Establishment, is appointed to officiate as Judicial Commissioner of Lower Burma during the absence, on leave, of Mr. E. Hosking.

No. 354.—With effect from the date on which he may assume charge of the office, Mr. J. F.

Stevens, Indian Civil Service, is appointed to be Judicial Commissioner of the Central Provinces, *vice* Mr. J. W. Neill about to retire.

No. 356.—Under the provisions of the Act of Parliament 24 and 25 Vict., Cap. 104, Section 7, the Governor General in Council is pleased to appoint Mr. H. W. Gordon, Indian Civil Service, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence, on furlough, of the Honourable Justice Sir H. T. Prinsep, or until further orders.

The 30th March, 1894.

No. 365.—Sir H. M. Plowden, Kt., Barrister-at-Law, Senior Judge of the Chief Court, Punjab, is permitted to resign his appointment, with effect from the date on which he may relinquish charge of his duties.

No. 366.—Under the provisions of Section 4 of the Punjab Courts Act, 1884, the Governor General in Council is pleased to make the following appointments with effect from the date of the retirement of Sir H. M. Plowden.—

Mr. H. T. Rivaz, Barrister-at-Law, temporary Additional Judge of the Chief Court, Punjab, to be a Judge of that Court.

Mr. A. W. Stogdon, I.C.S., at present officiating as a Judge of the Chief Court, Punjab, during the absence, on furlough, of Mr. J. Frizelle, I.C.S., to be Additional Judge temporarily, until further orders, *vice* Mr. H. T. Rivaz.

Babu Protul Chandar Chatterji, Rai Bahadur, to officiate as a Judge of the Chief Court, Punjab, during the absence, on furlough, of Mr. J. Frizelle, or until further orders.

No. 367.—Under the provisions of Section 4 of the Punjab Courts Act, 1884, the Governor General in Council is pleased to appoint Mr. F. C. Channing, I.C.S., to officiate as a Judge of the Chief Court, Punjab, during the absence, on special leave, of Mr. A. H. Benton, I.C.S., or until further orders.

ECCLESIASTICAL.

The 29th March, 1894.

No. 63.—The Reverend W. P. G. Field, a Chaplain, on probation, on the Bengal (Calcutta) Ecclesiastical Establishment, reported his arrival at Calcutta on the forenoon of the 21st March, 1894.

Mr. Field's services are placed at the disposal of the Government of Bengal, with effect from the 22nd idem, or the subsequent date on which he may have assumed charge of his duties.

C. J. LYALL,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

EMIGRATION.

Calcutta, the 27th March, 1894.

No. 756-29.—The following draft of a proposed amendment of the rules under the Indian Emigration Act (XXI of 1888) is published under Section 81 of that Act for the information of persons likely to be affected thereby, and notice

is hereby given under that section that the draft will be taken into consideration by the Governor General in Council after the expiry of one month from this date.

2. Any objection or suggestion which may be made by any person with respect to the draft before that date will be received and considered by the Governor General in Council.

Draft of proposed amendment.

In the heading of column 15 of Form No. 4 appended to Rule 13 and of column 14 of Forms Nos. 5 and 10 appended to Rules 26 and 52 respectively of the Rules relating to Colonial Emigration made under Section 80 of the Indian Emigration Act (XXI of 1883) the words "and residence" shall be inserted.

FORESTS.

The 27th March, 1894.

No. 354-F.—With reference to the Notification of this Department, No. 199-F., dated the 15th ultimo, Mr. Ribbentrop resumed charge, on return from privilege leave, of the Office of Inspector General of Forests, on the forenoon of 22nd March, 1894, from which date Mr. Hill reverted to his appointment of Conservator of the Central Forest Circle in the North-Western Provinces and Oudh.

SURVEYS.

The 28th March, 1894.

No. 873—50.—Lieutenant P. J. F. Macaulay,

R.E., is appointed to the Survey of India Department as Assistant Superintendent, 2nd grade, with effect from 17th March, 1894.

The 29th March, 1894.

No. 784-26.—ERRATUM.—In the amendment published with Notification No. 659, dated the 16th March, 1894, in the *Gazette of India* of the 24th March, 1894, for "31 days" read "31st day."

M. FINUCANE,

Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 26th March, 1894.

No. 445-G.—During the absence of the Governor-General in Council from Calcutta, the Under-Secretary to the Government of Bengal, in the Judicial, Political, and Appointment Departments, will have charge of that portion of the Foreign Department which is left in Calcutta.

The 28th March, 1894.

No. 460-G.—The services of Lieutenant C. B. Thornhill, Indian Staff Corps, Officiating Wing Officer, Bhopal Battalion, are replaced at the disposal of the Military Department, with effect from the 7th November, 1893.

The 29th March, 1894.

No. 467-G.—The following appointments are made in the Berar Commission, with effect from

the 28th January, 1894, and until further orders, consequent on the grant of furlough to Captain W. Hastings, Indian Staff Corps, Deputy Commissioner of the 3rd class:—

Mr. C. E. Biddulph, Assistant Commissioner of the 1st class, and Officiating Special Assistant Commissioner, to officiate as a Deputy Commissioner of the 3rd class, as a temporary measure.

Captain C. Chamier, Indian Staff Corps (since deceased), Assistant Commissioner of the 2nd (officiating 1st) class, to officiate as a Special Assistant Commissioner, up to the 4th February, 1894.

Mr. R. A. Simpson, Assistant Commissioner of the 2nd class, to officiate as an Assistant Commissioner of the 1st class.

Mr. Balkrishna Kashinath Joshi, Assistant Commissioner of the 3rd class, to officiate as an Assistant Commissioner of the 2nd class.

No. 646-E.—The following Order of Her Majesty in Council, published in the *London Gazette* of the 30th January, 1894, is republished for general information:—

AT the Court at Osborne House, Isle of Wight, the 29th day of January, 1894.

PRESENT,

The QUEEN'S Most Excellent Majesty.

Lord Steward.
Sir William Vernon Harcourt.
Sir Henry Ponsonby.

Sir John Cowell.
Sir Philip Currie.

WHEREAS by the Extradition Acts, 1870 and 1873, it was amongst other things enacted that, where an arrangement has been made with any foreign State with respect to the surrender to such State of any fugitive criminals, Her Majesty may, by Order in Council, direct that the said

Acts shall apply in the case of such foreign State; and that Her Majesty may, by the same or any subsequent Order, limit the operation of the Order, and restrict the same to fugitive criminals who are in or suspected of being in the part of Her Majesty's dominions specified in the Order, and render the operation thereof subject to such conditions, exceptions, and qualifications as may be deemed expedient; and that if, by any law made after the passing of the Act of 1870 by the Legislature of any British possession, provision is made for carrying into effect within such possession the surrender of fugitive criminals who are in or suspected of being in such British possession, Her Majesty may, by the Order in Council applying the said Acts in the case of any foreign State, or by any subsequent Order, suspend the operation within any such British possession of the said Acts, or of any part thereof, so far as it relates to such foreign State, and so long as such Law continues in force there and no longer:

And whereas by an Act of the Parliament of Canada passed in 1886, and entitled "An Act respecting the Extradition of Fugitive Criminals," provision is made for carrying into effect within the Dominion the surrender of fugitive criminals:

And whereas by an Order of Her Majesty the Queen in Council, dated the seventeenth day of November, one thousand eight hundred and eighty-eight, it was directed that the operation of the Extradition Acts, 1870 and 1873, should be suspended within the Dominion of Canada so long as the provision of the said Act of the Parliament of Canada of 1886 should continue in force and no longer:

And whereas a Treaty was concluded on the twenty-second day of May, one thousand eight hundred and eighty-nine, between Her Majesty and The President of the Argentine Republic, for the mutual extradition of fugitive criminals, which Treaty is in the terms following:—

HER Majesty the Queen of the United Kingdom of Great Britain and Ireland, and His Excellency the President of the Argentine Republic having judged it expedient, with a view to the better administration of justice and to the prevention of crime within the two countries and their jurisdictions, that persons charged with or convicted of the crimes or offences hereinafter enumerated, and being fugitives from justice, should, under certain circumstances, be reciprocally delivered up, have named as their Plenipotentiaries to conclude a Treaty (that is to say):

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, Her Chargé d'Affaires *ad interim* Mr. George Jenner;

And His Excellency the President of the Argentine Republic, His Excellency Doctor Don Norberto Quirno Costa, Secretary of State for the Department of Foreign Affairs;

Who, after having communicated to each other their respective Full Powers, found in good and due and form, have agreed upon and concluded following Articles:—

ARTICLE I.

The High Contracting Parties engage to deliver up to each other, under certain circumstances and conditions stated in the present Treaty, those persons who, being accused or convicted of any of the crimes or offences enumerated in Article II, committed in the territory of the one Party, shall be found within the territory of the other Party.

ARTICLE II.

Extradition shall be reciprocally granted for the following crimes or offences:—

1. Murder (including assassination, parricide, infanticide, poisoning), or attempt or conspiracy to murder.
2. Manslaughter.
3. Administering drugs or using instruments with intent to procure the miscarriage of women.
4. Rape.
5. Carnal knowledge or any attempt to have carnal knowledge of a girl under 16 years of age, if the evidence produced justifies committal for those crimes according to the laws of both the Contracting Parties.

JUZGANDO conveniente Su Majestad la Reina del Reino Unido de la Gran Bretaña e Irlanda, y su Excelencia el Presidente de la República Argentina, á objeto de una mejor administracion de justicia y de impedir la perpetracion de crímenes dentro de los dos países y sus jurisdicciones, que los individuos acusados ó convictos de los crímenes ó delitos mas adelante enumerados, y que hayan huido de la justicia, sean reciprocamente entregados en ciertas circunstancias, han nombrado sus Plenipotenciarios para concluir un Tratado, á saber:

Su Majestad la Reina del Reino Unido de la Gran Bretaña e Irlanda á su Encargado Interino de Negocios en la República, Señor Jorge Jenner; Y su Excelencia el Presidente de la República, Argentina, á su Ministro Secretario de Estado en el Departamento de Relaciones Exteriores, Doctor Don Norberto Quirno Costa;

Los cuales, despues de haberse comunicado sus respectivos Plenos Poderes, hallados en buena y debida forma, han convenido y concluido los Art culos siguientes:—

ARTICULO I.

Las Altas Partes Contratantes se comprometen á entregarse reciprocamente, en las circunstancias y condiciones expuestas en el presente Tratado, aquellas personas que, acusadas ó convictas de cualquiera de los crímenes ó delitos enumerados en el Artículo II, cometidos en el territorio de una de las Partes, fueran halladas dentro del territorio de la otra.

ARTICULO II.

La extradicion se concederá reciprocamente por los siguientes crímenes delitos:—

1. Asesinato (incluso el asesinato con violencia, parricidio, infanticidio, ó envenenamiento), ó la tentativa ó conspiracion para asesinar.
2. Homicidio.
3. La administracion de drogas ó el empleo de instrumentos con el proposito de procurar el aborto.
4. Estupro.
5. Conocimiento carnal ó las tentativas de tenerlo con una niña menor de diez y seis años, siempre que el testimonio aducido justifique el enjuiciamiento por esos crímenes, segun las leyes de las dos Altas Partes Contratantes.

6. Indecent assault.
 7. Kidnapping and false imprisonment, child-stealing.
 8. Abduction.
 9. Bigamy.
 10. Maliciously wounding or inflicting grievous bodily harm.
 11. Assault occasioning actual bodily harm.
 12. Threats by letter or otherwise, with intent to extort money or other things of value.
 13. Perjury or subornation of perjury.
 14. Arson.
 15. Burglary or housebreaking, robbery with violence, larceny, or embezzlement.
 16. Fraud by a bailee, banker, agent, factor, trustee, director, member, or public officer of any Company, punishable with imprisonment for not less than one year by any law for the time being in force.
 17. Obtaining money, valuable security, or goods by false pretences; receiving any money, valuable security, or other property, knowing the same to have been stolen or unlawfully obtained, the value thereof exceeding 1,000 dollars, or £200 sterling.
 - 18.—(a.) Counterfeiting or altering money, or bringing into circulation counterfeited or altered money.
 - (b) Knowingly making, without lawful authority, any instrument, tool, or engine adapted and intended for the counterfeiting of the coin of the realm.
 - (c.) Forgery, or uttering what is forged.
 19. Crimes against bankruptcy law.
 20. Any malicious act done with intent to endanger the safety of any person travelling or being upon a railway.
 21. Malicious injury to property, if such offence be indictable.
 22. Piracy and other crimes or offences committed at sea against persons or things which, according to the laws of the High Contracting Parties, are extradition offences, and are punishable by more than one year's imprisonment.
 23. Dealing in slaves in such manner as to constitute a criminal offence against the laws of both States.
- The extradition is also to be granted for participation in any of the aforesaid crimes, provided such participation be punishable by the laws of both Contracting Parties.
- Extradition may also be granted at the discretion of the State applied to in respect of any other crime for which, according to the laws of both the Contracting Parties for the time being in force, the grant can be made.

ARTICLE III.

Either Government reserves the right to refuse or grant the surrender of its own subjects or citizens to the other Government.

ARTICLE IV.

The extradition shall not take place if the person claimed on the part of Her Majesty's Government, or the person claimed on the part

6. Atentado contra el pudor.
 7. Robo y secuestro de un ser humano, sustraccion de niño.
 8. Rapto.
 9. Bigamia.
 10. Lesiones ó daño corporal grave hecho intencionalmente.
 11. Ataque á las personas del que resulte grave daño corporal.
 12. Amenazas, ya sea por medio de cartas ó de otra manera, con la intencion de sacar dinero ú otros objetos de valor.
 13. Perjurio ó tentativas de conseguirlo.
 14. Incendio voluntario.
 15. Robo, ú otros crímenes ó sus tentativas cometidas con fractura, robo con violencia, hurto y malversacion de valores publicos ó particulares.
 16. Fraude cometido por un depositario, banquero, agente, comisionado, fideicomisario, director, miembro ó empleado publico de cualquiera Compañia, siempre que sea considerado como crimen con pena no menor de un año por una ley que esté en vigor.
 17. El obtener dinero, garantías de valor, ó mercaderias con pretextos falsos; recibir dinero, garantías de valor ú otros bienes, sabiendo que han sido robados ó habidos indebidamente, y excedido su valor de mil pesos ó 200/. (doscientas).
 - 18.—(a.) Falsificacion ó alteracion de moneda, circulacion de moneda falsificada ó alterada.
 - (b) Fabricacion á sabiendas y sin autorizacion legal de cualquier instrumento, herramienta, ó aparato adaptado y destinado á la falsificacion de la moneda nacional.
 - (c) Falsificacion ó alteracion de firmas ó valores, ó circulacion de lo falsificado ó alterado.
 19. Crímenes contra las leyes de bancarrota.
 20. Cualquier acto hecho con intencion criminal, y que tenga por objeto poner en peligro la seguridad de una persona que se encuentre viajando en un ferro-carril, ó que se halle en él.
 21. Daño hecho con intencion criminal á la propiedad, siempre que la ofensa sea procesable.
 22. Pirateria, y otros crímenes ó delitos cometidos en el mar sobre las personas ó sobre las cosas, y que, segun las leyes respectivas de las dos Altas Partes Contratantes, sean delitos de extradicion y tengan mas de un año de pena.
 23. Trata de esclavos, de manera tal que constituya una ofensa criminal contra las leyes de ambos Estados.
- Debe tambien concederse la extradicion por la participacion en cualesquiera de los precitados crímenes, siempre que esa participacion sea punible por las leyes de ambas Partes Contratantes.
- Puede tambien concederse la extradicion segun lo juzgue conveniente el Estado al que se hiciere el pedido con motivo de cualquier otro crimen que, segun las leyes que esten vigentes á la sazón, dé lugar á ella.

ARTICULO III.

Cada una de las dos Altas Partes Contratantes se reserva el derecho de negar ó conceder la entrega de sus propios súbditos ó ciudadanos.

ARTICULO IV.

La extradicion no tendrá lugar si el individuo reclamado por el Gobierno de Su Majestad, ó el individuo reclamado por el Gobierno de la

of the Government of the Argentine Republic, has already been tried and discharged or punished, or is still under trial in the territory of the Argentine Republic or in the United Kingdom respectively, for the crime for which his extradition is demanded.

If the person claimed on the part of Her Majesty's Government, or on the part of the Government of the Argentine Republic, should be under examination for any other crime in the territory of the Argentine Republic or in the United Kingdom respectively, his extradition shall be deferred until the conclusion of the trial and the full execution of any punishment awarded to him.

ARTICLE V.

The extradition shall not take place if, subsequently to the commission of the crime, or the institution of the penal prosecution or the conviction thereon, exemption from prosecution or punishment has been acquired by lapse of time, according to the laws of the State applying or applied to.

It shall likewise not take place when, according to the laws of either country, the maximum punishment for the offence is imprisonment for less than one year.

ARTICLE VI.

A fugitive criminal shall not be surrendered if the offence in respect of which his surrender is demanded is one of a political character, or if he prove that the requisition for his surrender has, in fact, been made with a view to try or punish him for an offence of a political character.

ARTICLE VII.

A person surrendered can in no case be kept in prison or be brought to trial in the State to which the surrender has been made, for any other crime, or on account of any other matters, than those for which the extradition shall have taken place, until he has been restored, or has had an opportunity of returning to the State by which he has been surrendered. This stipulation does not apply to crimes committed after the extradition.

ARTICLE VIII.

The requisition for extradition shall be made through the Diplomatic Agents of the High Contracting Parties respectively.

The requisition for the extradition of an accused person must be accompanied by a warrant of arrest issued by the competent authority of the State requiring the extradition, and by such evidence as, according to the laws of the place where the accused is found, would justify his arrest if the crime had been committed there.

If the requisition relates to a person already convicted, it must be accompanied by the sentence of condemnation passed against the convicted person by the competent Court of the State that makes the requisition for extradition.

A sentence passed *in contumaciam* is not to be deemed a conviction, but a person so sentenced may be dealt with as an accused person.

ARTICLE IX.

If the requisition for extradition be in accordance with the foregoing stipulations, the com-

República Argentina, ya hubiese sido enjuiciado y puesto en libertad ó castigado, ó continuará procesado en el territorio de la República Argentina ó en el Reino Unido respectivamente, por el crimen por el que se demande su extradición.

Si el individuo reclamado por el Gobierno de Su Majestad, ó por el Gobierno de la República Argentina, estuviera detenido por cualquier otro crimen en el territorio de la República Argentina ó en el Reino Unido respectivamente, su extradición será aplazada hasta la terminación del juicio y la completa ejecución del castigo que le fué impuesto.

ARTICULO

La extradición no tendrá lugar si, después de cometido el crimen ó de instituida la acusación criminal ó de condenado el reo, surgiera la prescripción, según las leyes del Estado requeriente, ó requerido.

No tendrá igualmente lugar cuando, según las leyes de cada país, la mas alta pena del delito sea menor de un año de prisión.

ARTICULO VI.

Un criminal fugado no será entregado si el delito por el cual se solicita su extradición es de carácter político, ó si dicho criminal probase que el pedido de extradición se ha hecho en realidad con la mira de enjuiciarlo ó castigarlo por un delito de carácter político.

ARTICULO VII.

Un individuo entregado no puede en caso alguno ser detenido ni enjuiciado en el Estado al que se haga la entrega, por otro crimen ó por otros asuntos que no sean aquellos que hayan motivado la extradición, hasta tanto haya sido devuelto, ó haya tenido una oportunidad de regresar al Estado que lo entregare. Esta estipulación no se aplica á crímenes cometidos después de la extradición.

ARTICULO VIII.

La requisitoria de la extradición se hará por los Agentes Diplomáticos de las Altas Partes Contratantes respectivamente.

La requisitoria para la extradición de un individuo acusado ha de ser acompañada de orden de prisión, dada por autoridad competente del Estado que requiera la extradición, y de aquellas pruebas que, según las leyes del lugar donde sea hallado el acusado, justificarian su prisión si el crimen hubiese sido cometido allí.

Si la requisitoria se relaciona con persona ya condenada, deberá venir acompañada de la sentencia condenatoria dictada contra la persona condenada por el Tribunal competente del Estado que haga la requisitoria para la extradición.

Una sentencia dictada en rebeldía no ha de reputarse condenatoria; pero á una persona así sentenciada puede tratarse como á persona acusada.

ARTICULO IX.

Si la requisitoria para la extradición está de acuerdo con las precedentes estipulaciones, las

petent authorities of the State applied to shall proceed to the arrest of the fugitive.

autoridades competentes del Estado requerido procederán á la prision del fugitivo.

ARTICLE X.

A fugitive criminal may be apprehended under a warrant issued by any Police Magistrate, Justice of the Peace, or other competent authority in either country, on such information or complaint, and such evidence, or after such proceedings, as would, in the opinion of the authority issuing the warrant, justify the issue of a warrant if the crime had been committed or the person convicted in that part of the dominions of the two Contracting Parties in which the Magistrate, Justice of the Peace, or other competent authority exercises jurisdiction: provided, however, that in the United Kingdom the accused shall, in such case, be sent as speedily as possible before a Police Magistrate in London. He shall, in accordance with this Article, be discharged, as well in the Argentine Republic as in the United Kingdom, if within the term of thirty days a requisition for extradition shall not have been made by the Diplomatic Agent of his country in accordance with the stipulations of this Treaty. The same rule shall apply to the cases of persons accused or convicted of any of the crimes or offences specified in this Treaty, and committed on the high seas on board any vessel of either country which may come into a port of the other.

ARTICULO X.

Puede aprehenderse á un criminal fugitivo en virtud de un mandato de prision, dictado por cualquier Juez de Instruccion ó de Paz, ú otra autoridad competente en cualquiera de los dos paises, mediante aquellas pruebas, informes ó denuncias, y aquellos procedimientos, que en la opinion de la autoridad que dé el mandato justificarian análogo mandato si el crimen se hubiera cometido ó la persona hubiera sido condenada en aquella parte de los dominios de las dos Partes Contratantes donde ejerza jurisdiccion el Juez de Instruccion ó de Paz, ú otra autoridad competente: bajo la condicion, sin embargo, que en el Reino Unido el acusado ha de ser remitido, en tal caso, á la mayor brevedad, á Londres, á disposicion de algun Juez de Instruccion. De conformidad con este Artículo, el acusado será puesto en libertad tanto en la República Argentina como en el Reino Unido, si dentro del plazo de treinta dias no hubiera hecho una requisitoria para la extradicion el Agente Diplomático de su pais de acuerdo con las estipulaciones de este Tratado. La misma regla se applicará á los casos de personas acusadas ó condenadas por cualquiera de los crímenes ó delitos especificados en el presente Tratado, y que se hubieran cometido en alta mar abordo de un buque de cualquiera de los dos paises que entrase en un puerto del otro.

ARTICLE XI.

The extradition shall take place only if the evidence be found sufficient, according to the laws of the State applied to, either to justify the committal of the prisoner for trial, in case the crime had been committed in the territory of the same State, or to prove that the prisoner is the identical person convicted by the Courts of the State which makes the requisition, and that the crime of which he has been convicted is one in respect of which extradition could, at the time of such conviction, have been granted by the State applied to; and no criminal shall be surrendered until after the expiration of fifteen days from the date of his committal to prison to await the warrant for his surrender.

ARTICULO XI.

Solo tendrá lugar la extradicion, en el caso de hallarse suficiente el testimonio, segun las leyes del pais requerido, ya sea para justificar el enjuiciamiento en el caso de que se hubiera cometido el crimen en el territorio del mismo Estado, ya sea para comprobar la identidad del preso como la persona condenada por los Tribunales del Estado que hace la requisitoria, y que el crimen por el que se le haya condenado es de aquellos con motivo de los cuales podria, en la época de dicha condenacion, haberse concedido la extradicion por el Estado requerido; y ni gun criminal será entregado hasta despues de pasados quince dias, contados desde la fecha de su encarcelacion á esperar la órden para su entrega.

ARTICLE XII.

In the examinations which they have to make in accordance with the foregoing stipulations, the authorities of the State applied to shall admit as valid evidence the sworn depositions or statements of witnesses taken in the other State, or copies thereof, and likewise the warrants and sentences issued therein, and certificates of, or judicial documents stating, the fact of a conviction, provided the same are authenticated as follows:—

1. A warrant must purport to be signed by a Judge, Magistrate or officer of the other State.

2. Depositions or affirmations, or the copies thereof, must purport to be certified under the hand of a Judge, Magistrate, or officer of the other State, to be the original depositions or affirmations, or to be true copies thereof, as the case may require.

3. A certificate of, or judicial document stating, the fact of a conviction must purport to be

ARTICULO XII.

En los exámenes que deben practicar de conformidad con las precedentes estipulaciones, las autoridades del Estado requerido aceptarán como testimonio válido las deposiciones juramentadas ó las declaraciones de testigos tomadas en el otro Estado, ó copia de ellas, y tambien las ordenes de prision y sentencias allí dictadas y certificados del hecho de una condena ó documentos judiciales que le declaren, con tal que esten, autenticados como sigue:—

1. Una orden de prision debe parecer firmada por algun Juez, Magistrado, ó empleado del otro Estado.

2. Las deposiciones, ó afirmaciones, ó las copias de estas, deben demostrar que certifican, mediante la firma de algun Juez, Magistrado, ó empleado del otro Estado, ser las deposiciones ó afirmaciones originales, ó copias fieles de ellas, segun lo requiera el caso.

3. Un certificado del hecho de una condena ó documento judicial que la declare, debe demos-

certified by a Judge, Magistrate, or officer of the other State.

4. In every case such warrant, deposition, affirmation, copy, certificate, or judicial document must be authenticated either by the oath of some witness, or by being sealed with the official seal of the Minister of Justice, or some other Minister of the other State; but any other mode of authentication for the time being permitted by the law of the country where the examination is taken may be substituted for the foregoing.

ARTICLE XIII.

If the individual claimed by one of the High Contracting Parties in pursuance of the present Treaty should be also claimed by one or several other Powers on account of other crimes or offences committed upon their respective territories, his extradition shall be granted to that State whose demand is earliest in date.

ARTICLE XIV.

If sufficient evidence for the extradition be not produced within two months from the date of the apprehension of the fugitive, or within such further time as the State applied to, or the proper Tribunal thereof, shall direct, the fugitive shall be set at liberty.

ARTICLE XV.

All articles seized which were in the possession of the person to be surrendered at the time of his apprehension shall, if the competent authority of the State applied to for the extradition has ordered the delivery of such articles, be given up when the extradition takes place; and the said delivery shall extend not merely to the stolen articles, but to everything that may serve as a proof of the crime.

ARTICLE XVI.

All expenses connected with extradition shall be borne by the demanding State.

ARTICLE XVII.

The stipulations of the present Treaty shall be applicable to the Colonies and foreign possessions of Her Britannic Majesty, so far as the laws for the time being in force in such Colonies and foreign possessions respectively will allow.

The requisition for the surrender of a fugitive criminal who has taken refuge in any of such Colonies or foreign possessions shall be made to the Governor or chief authority of such Colony or possession by the Chief Consular officer of the Argentine Republic in such Colony or possession.

Such requisition may be disposed of, subject always, as nearly as may be, and so far as the law of such Colony or foreign possession will allow, to the provisions of this Treaty, by the said Governor or chief authority, who, however, shall be at liberty either to grant the surrender or to refer the matter to his Government.

Her Britannic Majesty shall, however, be at liberty to make special arrangements in the British Colonies and foreign possessions for the surrender of Argentine criminals who may take refuge within such Colonies and foreign possessions, on the basis, so far as the law of such

trar que está otorgada por algun Juez, Magistrado, ó empleado del otro Estado.

4. En todos los casos dicha orden, deposicion, afirmacion, copia, certificado, ó documento judicial debe autenticarse, ya sea mediante juramento de algun testigo, ya sea mediante el sello oficial del Ministro de Justicia, ó de algun otro Ministro del otro Estado; pero cualquiera otra manera de autenticar que esté permitida á la sazón por la ley del país donde se practique el exámen, puede sustituirse á las precedentes.

ARTICULO XIII.

Si el individuo reclamado por una de las Altas Partes Contratantes conforme al presente Tratado tambien lo fuera por otra ú otras Potencias con motivo de otros crímenes ó delitos cometidos en sus respectivos territorios se concederá la extradicion al Estado cuya requisicion fuere de fecha mas antigua.

ARTICULO XIV.

Si no se exhibiera testimonio bastante para la extradicion dentro de los dos meses despues de la fecha en que se aprehendió al fugitivo, ó dentro del nuevo plazo que designe el Estado requerido ó el correspondiente Tribunal del mismo, el fugitivo será puesto en libertad.

ARTICULO XV.

Todo objeto que esté en posesion del individuo que haya de entregarse y que se le tome al tiempo de aprehenderlo, será entregado al efectuarse la extradicion si la autoridad competente del Estado requerido para la extradicion ha ordenado la entrega de dichos objetos; y dicha entrega se hará extensiva no solo á los objetos robados, sino á cualquier otro que pueda servir de comprobante del crimen

ARTICULO XVI.

Todos los gastos conexos á la extradicion estarán á cargo del Estado que la requiera.

ARTICULO XVII.

Las estipulaciones del presente Tratado se aplicarán á las Colonias y posesiones exteriores de Su Majestad Británica, en cuanto lo permitan las leyes que estan á la sazón en vigor en dichas Colonias y posesiones exteriores.

La requisitoria para la entrega de un criminal fugitivo refugiado en alguna de, dichas Colonias ó posesiones exteriores, será, hecha al Gobernador ó autoridad principal de dicha Colonia ó posesion por el Agente principal Consular de la República Argentina en dicha Colonia ó posesion.

Conocerá de dicha requisitoria (sugetándose siempre, en cuanto le sea dado y en cuanto lo permitan las leyes de dicha Colonia ó posesion exterior, á las prescripciones de este Tratado) dicho Gybernador ó autoridad principal, el cual tendrá, sin embargo, la facultad ó bien de conceder la entrega ó de referir el asunto á su Gobierno.

Su Majestad Británica tendrá, no obstante, la facultad de hacer arreglos especiales en las Colonias y posesiones exteriores Británicas para la entrega de criminales Argentinos que se refugien en dichas Colonias y posesiones exteriores, sobre la base, en cuanto lo permita la

Colony or foreign possession will allow, of the provisions of the present Treaty.

Requisitions for the surrender of a fugitive criminal emanating from any Colony or foreign possession of Her Britannic Majesty shall be governed by the rules laid down in the preceding Articles of the present Treaty.

ARTICLE XVIII.

The present Treaty shall come into force ten days after its publication in conformity with the forms prescribed by the laws of the High Contracting Parties. It may be terminated by either of the High Contracting Parties by a notice not exceeding one year, and not less than six months.

The Treaty, after receiving the approval of the Congress of the Argentine Republic, shall be ratified, and the ratifications shall be exchanged at Buenos Ayres as soon as possible.

In witness whereof the respective Plenipotentiaries have signed the same, and have affixed thereto the seal of their arms.

Done at Buenos Ayres, on the twenty-second day of May, one thousand eight hundred and eighty-nine.

(L.S.) G. JENNER.

ley de dicha Colonia ó posesion exterior, de las estipulaciones del presente Tratado.

Las requisitorias para la entrega de un criminal fugitivo que emanen de alguna Colonia ó posesion exterior de Su Majestad Británica serán regidas por las reglas sentadas en los precedentes Artículos del presente Tratado.

ARTICULO XVIII.

El presente Tratado entrará en vigor diez dias de publicado conforme á las formas prescriptas por las leyes de las Altas Partes Contratantes.

Podrá darlo por terminado cualquiera de las Altas Partes Contratantes, previo aviso que no pase de un año y no baje de seis meses.

El Tratado, despues de aprobado por el Congreso de la República Argentina, será ratificado, y las ratificaciones serán cangeadas en Buenos Aires á la posible brevedad.

En fé de lo cual los respectivos Plenipotenciarios lo han fiamado, y le han puesto el sello de sus armas.

Hecho en Buenos Aires, á los veintedos dias del mes de Mayo de mil ocho cientos ochento y nueve.

(L.S.) N. QUIRNO COSTA.

And whereas the ratifications of the said Treaty were exchanged at Buenos Ayres on the fifteenth day of December, one thousand eight hundred and ninety-three.

Now, therefore, Her Majesty, by and with the advice of Her Privy Council, and in virtue of the authority committed to Her by the said recited Acts, doth order, and it is hereby ordered, that from and after the ninth day of February, one thousand eight hundred and ninety-four, the said Acts shall apply in the case of the Argentine Republic and of the said Treaty with the Argentine Republic.

Provided always, and it is hereby further ordered, that the operation of the said Extradition Acts, 1870 and 1873, shall be suspended within the Dominion of Canada so far as relates to the Argentine Republic and to the said Treaty, and so long as the provisions of the Canadian Act aforesaid of 1886 continue in force, and no longer.

C. L. Peel.

No. 1131-I.—Whereas His Highness the Maharaja of Bikanir (Bikanir being a Native State within the meaning of the Native Coinage Act, IX of 1876) has, pursuant to the authority contained in section 5 of the said Act, caused to be provided at the Mint of Bombay silver which has been coined under the said Act into four lakhs and ten thousand rupees, and has requested the Government of India to declare that a tender of payment of money, if made in rupees so coined, shall be a legal tender in British India:

And whereas the silver so provided has been coined into rupees of fineness identical with that prescribed by law for rupees of the Government of India:

And whereas the rupees so coined are identical in weight with the rupees of the Government of India, and the devices upon their obverse and reverse differ from the devices on coins now made or issued by the Bikanir State, and have been approved by the Governor-General in Council, and upon each of the rupees so coined its value in money of the Government of India is inscribed in the English language:

And whereas the said Maharaja on behalf of himself, his heirs, and successors has undertaken to abstain, during a term of thirty years from the date of this notification, from coining silver and copper in his own Mint, and has also undertaken that no coins resembling coins for

the time being a legal tender in British India shall, after the expiration of the said term, be struck under his or their authority or with his or their permission at any place within or without his or their jurisdiction:

And whereas the said Maharaja has formally declared that a tender of payment of money, if made in silver coins of the Government of India, shall, in the territories subject to His Highness, be a legal tender in the cases in which payment made in such coins would under the law for the time being in force, be a legal tender in British India:

And whereas the said Maharaja, for himself, his heirs, and successors, has agreed that the law and rules for the time being in force respecting the cutting and breaking of coin of the Government of India reduced in weight by reasonable wearing or otherwise, or counterfeit, or called in by proclamation, shall apply to the coins made for the said Bikanir State under the said Act, and that the said State will defray the cost of cutting and breaking them:

And has also agreed not to issue the same coins below their nominal value, and not to allow any discount or other advantage to any person in order to bring them into circulation:

And has also agreed that, if at any time the Government of India call in their coinage in silver and copper, he, the said Maharaja, his heirs, or successors, will, if so requested by the

Government of India, call in, at his or their own expense, all the said rupees so coined for him :

Now, therefore, the Governor-General in Council, in consideration of the premises and in exercise of the power conferred by the Native Coinage Act (IX of 1876), section 3, is pleased to declare that a tender of payment of money, if made in the said rupees coined under the said Act for the said State of Bikanir, shall, subject to the provisions of the Indian Coinage Act (XXIII of 1870), be a legal tender in British India.

The 30th March, 1894.

No. 473-G.—Colonel W. F. Prideaux, Indian Staff Corps, Resident of the 2nd class, and Resident in Meywar, is appointed to be Resident at Jeypore, with effect from the date of assuming charge, *vice* Colonel H. P. Peacock, Bengal Cavalry, whose services are replaced at the disposal of the Military Department.

Lieutenant-Colonel W. H. C. Wyllie, C.I.E., Indian Staff Corps, Political Agent of the 1st (additional 1st) class, and Political Agent in Kotah, is appointed to be a Resident of the 2nd class, and Resident in Meywar, with effect from the date of assuming charge, *vice* Colonel Prideaux.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 27th March, 1894.

No. 1565-P.—Mr. R. N. Ray, Officiating Deputy Auditor General, is granted privilege leave for three months, with effect from such date in April next as he may be permitted to avail himself of the leave.

J. F. FINLAY,

Secretary to the Government of India.

The 30th March, 1894.

No 1578-P.—Substitute the following for the second paragraph of the Notification in this Department, No. 1488-P., dated 22nd March, 1894, published at page 171 of Part I of the *Gazette of India* of 24th March, 1894 :—

Mr. G. H. R. Hart is appointed to officiate as Comptroller, India Treasuries.

STATISTICS AND COMMERCE. CUSTOMS.

The 31st March, 1894.

No. 105-S.—In exercise of the powers conferred by Section 22 of the Sea Customs Act, VIII of 1878, the Governor-General in Council

is pleased to fix for tortoise shell, in No. 51 of Schedule IV (Import Tariff) of the Indian Tariff Act, 1894, the undermentioned valuations :—

	Per lb.	Tariff valuation.
Tortoise Shell . .	ib.	Rs 7
.. Nakh. . .	..	.. 1

STEPHEN JACOB,

Offg. Secretary to the Government of India

MILITARY DEPARTMENT.

Fort William, the 30th March, 1894.

APPOINTMENTS.

MEDICAL DEPARTMENT.

No. 297.—The following extract, being paragraphs 1 and 2 of a Military letter from the Secretary of State for India, No. 21, dated the 22nd February, 1894, is published for general information :—

"The undermentioned probationers for the Indian Medical Service, having completed a course of instruction at the Army Medical School and being reported qualified, have been appointed Surgeon-Lieutenants on the Bengal Establishment :—

George Lamb.
Henry Burden.
John Fisher.
Edward Surman Peck.
Charles Harford Evans.
Stanley Arthur Harriss.
Ewan Cameron MacLeod.
Charles Thomson.

2. Their commissions will bear date 29th January, 1894, the day of their passing out of the Army Medical School, from which date their service for pension will also reckon."

FURLOUGH AND LEAVE.

No. 298.—The undermentioned officer is granted leave out of India under Article 704, Army Regulations, India, Volume I, Part I :—

Colonel T. G. Crawley, British Service, Assistant Adjutant General, Allahabad District, (m. c.) for eight months.

No. 299.—The undermentioned officer is granted furlough out of India :—

Lieutenant H. S. Langhorne, Royal Artillery, Subaltern, No. 1, Field Battery, Hyderabad Contingent, (p. a.) for one year and six months, under rule IX of the regulations of 1868.

No. 300.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps; the specified period to count from the date of being struck off duty :—

Lieutenant-Colonel W. G. C. Halkett, Indian Staff Corps, Commandant, 31st (Punjab)

Regiment of Bengal Infantry, for eight months. Pension service—30th year commenced 9th September, 1893.

Major J. Haughton, Indian Staff Corps, Wing Commander and 2nd-in-Command, 35th (Sikh) Regiment of Bengal Infantry, for six months. Pension service—23rd year commenced 19th March, 1894.

Captain A. Hamilton, Indian Staff Corps, 25th (Punjab) Regiment of Bengal Infantry, District Recruiting Officer, Rawal Pindi, for six months. Pension service—14th year commenced 11th August, 1893.

Captain L. W. Shakespear, Indian Staff Corps, Wing Officer, 2nd Battalion, 2nd (Prince of Wales' Own) Gurkha (Rifle) Regiment (The Sirmoor Rifles), for one year. Pension service—14th year commenced 22nd January, 1894.

Captain A. P. Williamson, Indian Staff Corps, Squadron Commander, 5th Regiment of Punjab Cavalry, for one year. Pension service—20th year commenced 11th February, 1894.

Lieutenant H. C. Edwards, Indian Staff Corps, Squadron Officer, 4th Regiment of Bengal Cavalry, for six months. Pension service—9th year commenced 30th January, 1894.

Lieutenant E. M. J. Molyneux, Indian Staff Corps, Squadron Officer, 12th Regiment of Bengal Cavalry, for one year. Pension service—8th year commenced 5th February, 1894.

Surgeon-Lieutenant-Colonel F. A. Smyth, 2nd Battalion, 3rd Gurkha (Rifle) Regiment, for one year. Pension service—25th year commenced 31st December, 1893.

Surgeon-Lieutenant H. A. Smith, for six months. Pension service—2nd year commenced 27th July, 1893.

No. 301.—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Captain H. L. Dolgson, Indian Staff Corps, Wing Officer, 2nd (The Queen's Own) Regiment of Bengal (Light) Infantry, for six months. Pension service—14th year commenced 22nd January, 1894.

No. 302.—The undermentioned warrant officer is granted leave to proceed out of India on medical certificate under Article 934, Army Regulations, India, Volume I, Part I; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Conductor M. Larkin, Sub-Engineer, 3rd grade, Military Works Department, for one year.

No. 303.—Major H. L. Smith-Dorrien, D.S.O., the Sherwood Foresters (Derbyshire Regiment), Deputy Assistant Adjutant General, Oudh District, is granted leave (p. a.) from 5th to 15th December, 1893, inclusive, on the regimental pay

of his rank, in extension of the leave allowed in G. G. O. No. 382 of 1893.

No. 304.—Lieutenant W. H. Manning, Indian Staff Corps, Wing Officer, 1st Regiment of Sikh Infantry, is granted one year's (p. a.) leave out of India, in extension of the leave granted to him in G. G. O. No. 718, dated 28th July, 1893.

No. 305.—The undermentioned officers have been granted extensions of furlough or leave by the Right Hon'ble the Secretary of State for India:—

Major W. F. Montresor, Indian Staff Corps, Squadron Commander, 17th Regiment of Bengal Cavalry, (p. a.) for seven days.

Major H. G. Ryland, Indian Staff Corps, Assistant Commissary General, 4th class, (p. a.) for one month.

Captain H. H. Ozzard, Indian Staff Corps, 14th (The Ferozepore Sikh) Regiment of Bengal Infantry, Cantonment Magistrate, 2nd class, North-Western Provinces and Oudh, (p. a.) for one year.

Captain H. Rose, Indian Staff Corps, Wing Commander, 2nd Battalion, 3rd Gurkha (Rifle) Regiment, (p. a.) for six months.

Captain G. J. C. Hall, Indian Staff Corps, Squadron Commander, 12th Regiment of Bengal Cavalry, (p. a.) for one week.

Captain G. W. Priestley, Indian Staff Corps, Wing Officer, 2nd Regiment of Infantry, Hyderabad Contingent, (m. c.) for three months.

Lieutenant W. C. Knight, Indian Staff Corps, Squadron Officer, 4th Regiment of Bengal Cavalry, (p. a.) till 15th October, 1894.

Lieutenant G. M. Audain, Indian Staff Corps, Wing Officer and Quarter Master, 5th Regiment of Infantry, Hyderabad Contingent, (p. a.) for three months.

Lieutenant E. A. W. Stotherd, Indian Staff Corps, Squadron Officer, 4th Regiment of Lancers Hyderabad Contingent, (p. a.) for four months.

Lieutenant H. O. Parr, Indian Staff Corps, Wing Officer, 7th (The Duke of Connaught's Own) Regiment of Bengal Infantry, (m. c.) for six months.

Surgeon-Major P. Mullane, M.D., 7th (The Duke of Connaught's Own) Regiment of Bengal Infantry, (p. a.) for six months.

Surgeon-Captain S. H. Henderson M.B., 35th (Sikh) Regiment of Bengal Infantry, (p. a.) for one month.

No. 305.—Lieutenant A. Roberts, Indian Staff Corps, 24th (Punjab) Regiment of Bengal Infantry, Deputy Assistant Commissary General, 2nd class (on probation), Commissariat Transport Department in India, was on leave in India (p. a.) from 2nd to 19th February, 1894, under the leave rules for the Staff Corps.

No. 307.—Colonel A. J. C. Birch, Indian Staff Corps, is permitted to reside out of India.

ORGANIZATION.

MOBILIZATION.

No. 308.—With the approval of the Right Hon'ble the Secretary of State for India, the

Governor-General in Council is pleased to direct the publication of the following regulations for the Indian Army Reserve of Officers :—

INDIAN ARMY RESERVE OF OFFICERS.

Retired Officers not liable to further service, Volunteers, Civil Officers, and Private Gentlemen—

1. The following officers and gentlemen may be granted commissions as officers of the Indian Army Reserve :—

For Infantry.

- (a) Officers who having retired from Her Majesty's Indian Military Forces are not liable for further service.
- (b) Officers who having retired from Her Majesty's other Regular Forces are not liable to recall to military service under War Office rules.
- (c) Indian Volunteers, except soldiers on the Unattached List.
- (d) Officials other than Military Officers in the service of the Government in India.
- (e) Private gentlemen residing in India.

For Cavalry.

Any of the above who are serving in mounted corps.

Officers thus commissioned shall, during their employment on army service, have and exercise the authority of officers of corresponding rank in Her Majesty's Regular Forces (but junior in each grade), with respect to any of Her Majesty's Regular Forces in India.

OFFICERS RETIRED FROM THE ARMY.

2. An officer who was retired from Her Majesty's Regular Forces in India, without liability for further service, shall be eligible for appointment as—

a Field Officer up to the age of 45 years ;
Captain up to the age of 40 years ;
Lieutenant or Second-Lieutenant up to the age of 35 years ;

and may be granted a commission as an Indian Army Reserve Officer in a rank not higher than that in which he retired.

No such officer will be eligible for employment after the age of 57.

INDIAN VOLUNTEERS, CIVIL OFFICIALS IN THE SERVICE OF THE GOVERNMENT OF INDIA AND PRIVATE GENTLEMEN.

3. A commission as Second-Lieutenant may be given to any gentleman fulfilling the conditions of clauses (c), (d), (e), of paragraph 1 up to the age of 30 years : provided—

- (a) that he is recommended for a commission by the Local Government, and
- (b) that he has obtained a certificate of proficiency such as is granted to a Captain of Volunteer Forces in India, for which purpose, if not an officer of Indian Volunteers, he may be attached to a Volunteer corps in India and appear before a board of Officers under Army Regulations, India, Volume IX, Section V; or that he shall, after being attached to

a regiment or battalion of the Regular Forces for a period of not less than one month, satisfy a board of officers composed as directed in Army Regulations, India, Volume II, paragraph 1312, and the Queen's Regulations, 1892, Section IX, paragraph 19, that he possesses a satisfactory amount of military knowledge for the rank of Lieutenant.

General Regulations.

4. Commissions will be issued to officers of the Indian Army Reserve when they are actually called up for service. If, however, an officer desires it, his commission may be prepared and issued at any time on payment of the stamp duty of thirty shillings.

5. Commissions will not be granted to candidates who are not medically fit for service or whose character and qualifications are not satisfactory, but the limitation as to age and the qualifications prescribed may, subject to the approval of Her Majesty, be dispensed with in cases where the Governor-General in Council may, on the recommendation of the Commander-in-Chief in India, consider that the exigencies of the service rendered it desirable that those provisions should not be enforced.

6. The name of every officer shall be borne on one of two special lists, one for Cavalry and one for Infantry, from which Subalterns and Captains shall be removed at the age of forty-five years, Majors at the age of fifty years, Lieutenant-Colonels at the age of fifty-five years, and the Colonels at the age of fifty-seven years; unless the Governor-General in Council, on the recommendation of the Commander-in-Chief in India, shall in any particular case consider that the exigencies of the service render it desirable that this rule should not be enforced.

7. Officers of the Indian Army Reserve of proved merit in the field may, under special circumstances, be recommended to Her Majesty for commissions in the Regular Army.

8. Officers desirous of resigning the Indian Army Reserve must, if in India, submit their applications to the Local Government, and, if residing out of India, to the Secretary of State for India.

9. The Governor General in Council may at any time dispense with the services of an officer, subject to the approval of Her Majesty the Queen.

10. Officers of the Indian Army Reserve who desire to proceed out of India for any longer period than six months, must submit their applications for leave of absence to the Local Government in whose territories they may be residing, or to the Government of India if employed in any department directly subordinate to that Government.

Employment on Army Service.

11. All Officers of the Indian Army Reserve shall be liable to be called to army service in time of emergency by general or special notification in the *Gazette of India*.

12. Any such officer may, with his own consent and on the recommendation of the Commander-in-Chief in India, be recalled to army service at any time by special notification in the *Gazette of India*.

13. An officer called to army service may be employed in the Indian Army regimentally, or on the army staff, or in any department, and shall, on being called to army service,—

(a) if appointed to a corps, have no claim arising out of his rank to any appointment in such corps, except such as he may be nominated to by competent authority.

(b) if appointed to a department, be placed at the bottom of the lowest grade of that department: Provided that an ex-departmental staff officer re-appointed to the same department shall be posted to the grade in which he last served, and that the head of the department shall with the approval of the Government of India have power, under exceptional circumstances, to appoint an officer to any grade which he may consider to be best in the interests of the service.

14. Officers called to army service shall rank among themselves according to the dates of their respective commissions, but junior in their rank to officers who have retired from the Indian Army with liability for further service.

15. An officer belonging to the Volunteer Forces shall, while on army service, be borne as a supernumerary to the establishment of the regiment of Volunteer Forces to which he belongs.

Promotion.

16. An officer shall at any time be eligible for promotion.

17. Promotion to a Lieutenancy will be given by the Governor-General in Council, subject to Her Majesty's approval, after a service of not less than three years as a Second-Lieutenant and on the recommendation of the Commander-in-Chief in India or the Local Government.

Declaration.

18. Every officer before receiving a commission will be required to make a declaration before a Magistrate in the following form:—

"I, the undersigned, hereby promise and declare that I will serve Her Majesty the Queen, Empress of India, her heirs and successors, as an officer of the Indian Army Reserve of Officers, until my resignation shall be accepted, and, if I am called to army service, be accepted by notification in the *Gazette of India*, and that I will serve in any part of India or in any other place in which any portion of Her Majesty's Indian Forces may be serving and in any branch or department of the service to which I may be appointed.

Signed this day of 18 ."

Witness.

19. Applicants for commissions may state the branch or department of the Army in which they would prefer to be employed in the event of their being called out for service. These wishes will be recorded, and will, as far as the exigencies of the service may permit, be considered in appointing the officers to corps and departments.

Pay, Pensions, Gratuities, Passages.

20. Officers shall be entitled to receive, from the date of the notification in the *Gazette of*

India calling them to army service, to the date on which they cease to be employed on army service, the same rates of pay and allowances as officers of the Indian Army of corresponding rank and holding similar appointments in the same branch or department of the service. In the case of officers residing out of India, the pay and service will be held to commence from the date of landing in India.

21. Officers shall also be entitled to free passage from and to their homes, in India or elsewhere, when called out and when no longer required for army service.

22. An officer who has been called to army service, and whose services are no longer required, shall, unless his services have been dispensed with for misconduct, be entitled to three months' full pay and allowances of the appointment in which he was last serving, reckoned from the date on which he ceased to be employed on army service.

23. Officers shall, while on army service, be entitled to the same advantages, as regards pensions for wounds, as may be accorded by Army Regulations, India, Volume I, Part I, to officers of the same rank of the regular forces. They shall also be entitled to receive medals, batta, and compensation for losses on the same scale as officers of the Regular Forces of corresponding rank.

24. The widows and children of officers called to service, under paragraphs 11 and 12, and dying while on army service, shall have the same rights in regard to pensions and compassionate allowances as may be accorded by the Royal Warrant in force for the time being to the widows and children of officers of the Regular forces.

Special Rules for Cavalry Reserve Officers appointed under Rule 1.

25 (A) Officers of the Native Cavalry Reserve will be required, until they attain the age of 40, to attend the Head-Quarters of the Native Cavalry regiment most conveniently placed with respect to their homes for an annual training of 14 days, which at their own request may be extended up to two months. Such training will be accepted as qualifying for the capitation grant in the Volunteer Corps to which the officers belong. The details of attendance will be arranged by General Officers Commanding the districts to which the Volunteer Corps belong, in communication with the districts in which the training is to be undergone.

(B) The rank of these officers while going through their annual training will be that held by them in the Indian Army Reserve, irrespective of any rank they may hold in their Volunteer Corps. During the actual period of training they will receive pay at the rate of ₹10 per diem, and free passage by rail from and to their homes for themselves, one charger, and one personal servant.

(C) Officers on attaining the age of 40 will not be required to undergo further training, nor will they be liable to be called up for active service except in cases of emergency. They will, however, remain in the Reserve subject to retirement at the ages and under the conditions laid down in rule 6.

(D) Officers detailed to serve with a regiment of Native Cavalry in the field will be required to

join with one charger. A second charger and if necessary, saddlery will be provided on loan by Government, or on payment, subject to repurchase by Government at a valuation. They will receive Staff Corps rates of pay and staff pay as squadron officers from date of leaving their station to join. They will rank among themselves according to the date of their commissions as Lieutenants, those not already promoted to that rank being so promoted on joining.

Uniform.

26. Officers, as officers of the Indian Army Reserve, are not required to provide themselves with any uniform until their services are actually required.

They are however authorised, when not actually in performance of duty with the Volunteer Forces, or in a Government Department for which a special uniform is prescribed, to wear the following uniform:—

(A) *Tunic*.—Scarlet cloth, with blue cloth collar and cuffs. The collar ornamented with $\frac{1}{4}$ inch lace along the top, and gold Russia braid at the bottom, the cuffs pointed with $\frac{1}{4}$ inch lace round the top, and a tracing of gold Russia braid $\frac{1}{4}$ inch below the lace, terminating in a crow's foot and eye; eight buttons in front and two at the waist behind; the skirt closed behind with a plait at each side, and lined with white; the front, collar and skirt plaits edged with white cloth, $\frac{1}{4}$ inch wide; shoulder-straps of twisted round gold cord, universal pattern, lined with scarlet, a small gilt button at the top, badges of rank in silver, the letters "I. A. R." in silver or silver embroidery will be worn below the badges of rank.

Field Officers have a row of braided eyes below the lace on the collar; three bars of lace along the top of the cuff, showing $\frac{1}{4}$ inch of the facings between the bars; and the braiding on the sleeve is in the form of eyes below the lace for Colonels and Lieutenant-Colonels only. The lace on the sleeve extends to ten inches from the bottom of the cuff.

Captains have no braided eyes on the collar, and only two bars of lace along the top of the cuff; the tracing of the braid below the lace on the sleeves is plain without eyes.

Lieutenants have one bar of lace only on the cuff, extending to $9\frac{1}{4}$ inches from the bottom of the cuff. In other particulars the lace and braiding are the same as those of Captains.

Second-Lieutenants.—As for Lieutenants but without badges of rank.

Lace.—Gold, two-vellum pattern.

Buttons.—Gilt, burnished, with crown and scalloped edge.

Waist-plate.—Round gilt clasp, with Royal Cypher and crown on the centre piece, and the words "Indian Army Reserve" on the outer circle.

Helmet.—As worn by Infantry officers in India.

Puggie.—White Muslin.

Forage cap.—As for infantry of the line, with Royal Cypher and crown embroidered in gold in front.

All the other articles of uniform as for officers of infantry of the line, but with the letters "I. A. R." on the shoulder-straps in gilt metal or in gold embroidery on garments for which cloth or serge straps are authorized.

(B) An officer retired from the army may wear the uniform of his late regiment.

(C) Officers of the Native Cavalry reserve called up for training under Rule 25-A, will wear the uniform of the Volunteers Corps to which they belong.

27. When called to army service, all officers of the Indian Army Reserve, if not already in possession of khaki uniform, will be required to provide themselves with a field service uniform of the pattern prescribed for the corps or department to which they may be appointed for duty.

PROMOTIONS.

No 309.—The following promotions are made, subject to Her Majesty's approval:—

INDIAN STAFF CORPS.

Captains to be Majors.

26th March, 1894.

Francis Macdonald Drury.

Charles John Dennys.

28th March, 1894.

Edward William Dun, D.S.O.

MEDICAL DEPARTMENT.

No. 310.—Brigade-Surgeon-Lieutenant-Colonel A. Stephen, Indian Medical Service, Bengal Establishment, is granted the temporary rank of Surgeon-Colonel while officiating as Principal Medical Officer and Sanitary Commissioner, Assam, *vice* Surgeon-Colonel W. P. Warburton appointed Officiating Inspector General, Civil Hospitals, North-Western Provinces and Oudh, with effect from the 8th March, 1894.

No. 311.—*Surgeon-Lieutenant-Colonels to be Brigade-Surgeon-Lieutenant-Colonels*—

Richard Careless Sanders, M.D., *vice* Brigade-Surgeon-Lieutenant-Colonel E. A. Birch, retired.—Dated 4th October, 1893.

Benjamin Franklin, Honorary Surgeon to the Viceroy, *vice* Brigade-Surgeon-Lieutenant-Colonel G. C. Ross, promoted.—Dated 1st January, 1894.

Robert Temple Wright, M.D., *vice* Brigade-Surgeon-Lieutenant-Colonel E. R. Johnson, retired.—Dated 2nd January, 1894.

George McBride Davis, M.D., *vice* Brigade-Surgeon-Lieutenant-Colonel W. P. Warburton, promoted.—Dated 17th January, 1894.

NATIVE ARMY.

No. 312.—*13th (The Shekhawati) Regiment of Bengal Infantry*—

Havildar Anand Singh to be Jemadar, *vice* Nakshad Singh, transferred to the pension

establishment, with effect from the 1st January, 1894.

No. 313.—43rd Gurkha (Rifle) Regiment of Bengal Infantry—

Jemadar Abiram Gurung to be Subadar, and Havildar Aitadhoz Rai to be Jemadar. *vice* Jaman Sing Rai, transferred to the pension establishment, with effect from the 9th December, 1893.

RETIREMENTS.

No. 314.—The undermentioned Medical Officers are permitted to retire from the service, with effect from the dates specified, subject to Her Majesty's approval:—

Brigade Surgeon-Lieutenant-Colonel Denis Francis Keegan, M.D., Residency Surgeon, Indore, 1st April, 1894.

Surgeon-Colonel Edward Ord Tandy, Principal Medical Officer, Bundelkhand and Nerbudda Districts, 2nd April, 1894.

No. 315.—The undermentioned officers have been permitted by the Secretary of State for India to retire from the service, with effect from the dates specified, subject to Her Majesty's approval:—

Lieutenant-Colonel Arnold Dashwood Strettell, Indian Staff Corps, Commandant, 5th Regiment of Punjab Infantry, 16th April, 1894.

Surgeon-Lieutenant-Colonel James Reid, M.B., Medical Store-keeper to Government, Calcutta, 7th April, 1894.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 316.—Lieutenant J. Carmichael, R.E., Assistant Engineer, 1st grade, Military Works Department, temporarily employed in the Public Works Department, on the Burma Provincial Establishment, is promoted to Executive Engineer, 4th grade, temporary, with effect from the 6th January, 1894.

MARINE DEPARTMENT.

LEAVE.

No. 19.—The undermentioned officers have been granted extensions of leave by the Secretary of State for India:—

Commander R. D. P. Jones, Royal Indian Marine, till 30th June, 1894, on p. a.

Lieutenant J. C. G. DuPlat Taylor, Royal Indian Marine, for six months on m. c.

No. 20.—The undermentioned officers are granted leave to proceed out of India on private affairs, under the leave rules contained in Marine Circular No. 7 of 26th April, 1892; the specified period to count from the date of being struck off duty:—

Lieutenant C. F. Fletcher, Royal Indian Marine, for one year.

Engineer J. Andrews, Royal Indian Marine, for twelve months.

E. H. H. COLLEN,

Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 30th March, 1894.

Under clause 53 of the Regulations appended to the Regimental Debts Act of 1893, it is notified that a report of the death of the undermentioned commissioned officer, on the date specified, was received in the Military Department between the 24th and the 30th March, 1894:—

Corps.	Rank and Name.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
Indian Staff Corps (16th Madras Infantry).	Lieutenant G. M. MacHutchin	20th March, 1894	Gilgit.		

Statement of Deposits on account of Estates between the 24th February and the 30th March, 1894.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
John Charles Greenwood (a).	Lieutenant	2nd Battalion, Royal Sussex Regiment.	18th November, 1893.	No will found	Rs. a. p. 679 3 5	...	29th May, 1894.
Joseph Eustace Cullinan (b).	Captain	2nd Battalion, Royal Irish Regiment.	6th August, 1893.	Intestate	949 0 0	...	29th May, 1894.

(a) *Next-of-kin—*

*Mother—*Mrs. Greenwood,
7, Arlington Villas, Clifton, Bristol.

(b) *Next-of-kin—*

*Father—*M. Cullinan, Esq.,
Caherhus House, Tuam, Co Galway.

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 26th March, 1894.

No. 149.—Mr. W. J. Chamberlain, class I, grade 3 of the Superior Revenue Establishment of State Railways, Traffic Department, is appointed to officiate as Traffic Superintendent of the North Western Railway in class I, grade 2, during the absence of Mr. E. F. Jacob on furlough, or until further orders.

No. 150.—Mr. C. J. Keene, class II, grade 1 of the Superior Revenue Establishment of State Railways, Traffic Department, is appointed to officiate as Deputy Traffic Superintendent, North Western Railway, with temporary rank in class I, grade 3.

No. 151.—With reference to Government of India, Public Works Department, Notification No. 143, dated the 12th April, 1893, it is hereby notified that the entrance examination qualifying for admission to the Superior Traffic Department of State Railways will be held this year from the 19th to the 23rd November, inclusive.

The 27th March, 1894.

No. 152.—Lieutenant-Colonel J. W. Ottley, C.I.E., R.E., Chief Engineer and Secretary to the Government of the Punjab in the Public Works Department, Irrigation Branch, is appointed to officiate as Inspector General of Irrigation and Deputy Secretary to the Government of India in the Public Works Department, during the absence, on privilege leave, of Colonel F. J. Home, C.S.I., R.E., or until further orders.

No. 153.—With reference to Public Works Department Notification No. 152, dated 27th March, 1894, Mr. T. Higham, Superintending Engineer, 1st class, is appointed to officiate as Chief Engineer and Secretary to the Government of the Punjab in the Public Works Department, Irrigation Branch, *vice* Lieutenant-Colonel J. W. Ottley, C.I.E., R.E., or until further orders.

No. 154.—Mr. Mallasamudram Ramayya, passed student of the Poona College of Science,

is appointed to the Public Works Department as an Apprentice Engineer, and posted to Hyderabad.

No. 155.—CORRIGENDUM.—In Public Works Department Notification No. 105, dated 2nd March, 1894, relative to the retirement of Mr. A. H. Mason, *for*, forenoon of the 2nd February, 1894, *read*, afternoon of the 2nd February, 1894.

The 28th March, 1894.

No. 156.—Mr F. D. Fowler, Executive Engineer, 3rd grade, State Railways, is granted furlough for nine months, under Article 340(b) of the Civil Service Regulations, with effect from the 15th May, 1894, or such subsequent date as he may avail himself of it.

The 29th March, 1894.

No. 157.—Mr. C. L. S. Fouracres, Assistant Locomotive Superintendent, class III, grade 3 of the Superior Revenue Establishment of State Railways, is transferred from the establishment under the Director General of Railways to that under the Chief Commissioner, Burma.

TELEGRAPH.

The 26th March, 1894.

No. 147.—The Governor General in Council is pleased to permit Mr. C. Duffin, Superintendent, class V, 2nd grade, Indian Telegraph Department, to retire from the service, with effect from the 26th February, 1894.

No. 148.—Mr. C. H. Reynolds, Director, Indian Telegraph Department, who, in Public Works Department Notification No. 81, dated the 21st February, 1894, was temporarily deputed on special duty to the Office of the Secretary to the Government of India, Public Works Department, with effect from the forenoon of the 25th January, 1894, resumed the duties of Director, Indian Telegraph Department, from the forenoon of the 12th March, 1894.

F. L. O'CALLAGHAN,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 31, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 24th March, 1894.

From the 7th April next, till further notice, Parts I, IV, V, and VI of the *Gazette of India*, and the Weather and Crop Report will be published at Simla. After the 31st March all Notifications and other matter intended for publication in those Parts should be addressed to the Officiating Publisher at Simla.

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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page, 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,

Publisher, Gazette of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

PATENTS.

Calcutta, the 30th March 1894.

NOTIFICATIONS.

No. 769 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, during the week ending 24th March 1894, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888:—

No. 92 of 1894.—“ K. Paparam, Machinist to His Highness the Maharaja of Mysore, Nazarabad, Mysore, for planting purposes, by name “ Ropana.”

No. 93 of 1894.—Thomas Stephenson Weir, Health Officer, Bombay, and George Walshe, retired War-rant Officer, Grant Road, Bombay, for an India-Post Reply cover.

No. 94 of 1894.—George Murray Collom, Engineer and Tea Planter, care of W. G. Forbes, Mint Buildings, Calcutta, for an improved sifting and sorting machine for tea or grains, etc.

No. 95 of 1894.—Ruchill Chemical Company, Limited, of 6, Great Saint Helens, in the City of London, England, for apparatus for extracting substances by volatile solvents.

No. 96 of 1894.—Robert Wighton Moncrieff, Engineer, of “ Brook-hurst,” Demesne Road, Alexandra Park, Manchester, England, for improvements in paper-making machines.

No. 97 of 1894.—Joseph David Everett, Professor of Natural Philosophy, of Dunbar-ton, Derryvolgie Avenue,

Belfast, in the County of Antrim, Ireland, for improvements in wheels for cycles and other road vehicles.

No. 98 of 1894.—Samuel William Maquay, of 1, Whittingstall Road, Fulham, London, Eng-land, Engineer, for im-provements in primary batteries and in their application to miners and like portable elec-tric lamps.

No. 99 of 1894.—William Hawkins and Thomas Hawkins, both of 38, Queen's Road, Buckland, Portsmouth, in the County of Hants, Mechanics, for an improved metallic block to be used in the pro-duction of hydrogen.

No. 100 of 1894.—William Hawkins and Thomas Hawkins, both of 38, Queen's Road, Buckland, Portsmouth, in the County of Hants, Mechanics, for im-provements in gene-rators to be used in the production of hydrogen gas.

No. 101 of 1894.—Paul Dubian, of 10, Rue de Paradis, Marseilles, in the Republic of France, Engineer, for improvements in or connected with steam generators.

No. 770 P.—Specifications of the undermentioned inventions have been filed under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, in the Imperial Secretariat Buildings, Government Place, West, Calcutta, upon payment of a fee of one rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying.

No. 333 of 1893.—Lloyd Heber Chase, of "Namoi," Hawthorn Road, Caulfield, near Melbourne, in the Colony of Victoria, Civil Engineer, for an improved optical fore-sight for rifles and other firearms and ordnance. (Filed 13th March 1894.)

No. 17 of 1894.—Elisha Gray, of Highland Park, Lake County, State of Illinois, United States

of America, Professor of Physics, for improvements in telautographs, or writing telegraphs. (Filed 15th March 1894.)

No. 25 of 1894.—Henry Christopher Mance, K.B., of Manora, Newnham Road, Bedford, in the County of Bedford, England, Civil Engineer, for improvements in heliographs. (Filed 15th March 1894.)

No. 771 P.—The fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—

No. 22 of 1889.—The Honourable Erastus Wiman, of New York, United States of America, for improvements relating to the pulverization or reduction of mineral or other substances and to apparatus therefor. (From 1st April 1894 to 31st March 1895.)

No. 18 of 1890.—Nathaniel Greening, of Warrington, in the County of Lancaster, England, for improvements in wire weaving looms. (From 3rd April 1894 to 2nd April 1895.)

No. 772 P.—Whereas the inventors of the under-mentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) [or within the further time allowed under section 8, sub-section (4) of the said Act], the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorising others so to do has ceased:—

No. 178 of 1889.—Mr. J. C. Martin's invention for improvements in treating or imparting body or opacity to sulphate of baryta and other sulphates and substances, and the manufacture from materials so treated of white and tinted or coloured pigments. (Specification filed 19th December 1889.)

No. 181 of 1889.—Mr. J. Higginson's Invention for improvements in apparatus for grinding the flats of revolving flat carding engines. (Specification filed 20th December 1889.)

No. 224 of 1889.—Mr. J. Clarke's invention for improvements in carding engines. (Specification filed 23rd December 1889.)

No. 241 of 1889.—Mr. W. E. Hobbs' invention for improvements in and relating to machinery for the prevention of accidents. (Specification filed 21st December 1889.)

No. 248 of 1889.—Mr. J. Alves' invention for an improved concentrating table. (Specification filed 20th December 1889.)

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of Rs50 for each of the said inventions.

No. 108 of 1888.—Mr. C. D. Aria's invention for improvements in or applicable to moderator and carcel lamps to render them capable of burning mineral oils. (Specification filed 20th December 1888.)

Fee in respect of the continuance of an exclusive privilege—

(a) After the filing of the specification and before the expiration of the fifth year from the date of the filing thereof—

The sum of Rs50.

NOTICES.

Applications and all communications relating to the Inventions and Designs Act, 1888, should be placed under cover addressed "Secretary to the Government of India, Revenue and Agricultural Department (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, is open for the transaction of business on all days (except Sundays and Gazetted Holidays) from 11 A.M. to 4 P.M.

Applications for the registration of Trade Marks as "Designs" under Part II of the "Inventions and Designs Act (V of 1888)" are frequently received in the Office of the Secretary appointed under the said Act. It is hereby notified for general information that the Government of India are advised that Trade Marks are not "Designs" within the meaning of the said Act, and, therefore, are not capable of such registration.

G. W. FORREST,
*Secy. under the Inventions and
Designs Act, 1888.*

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enforced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March, 1894.

PARTICULARS.	3½ PER CENT. LOANS			4 PER CENT. LOANS					4½ PER CENT. LOANS			TRANSFER LOAN OF 1879. SEVEN SIX- TEENS PER CENT. PORTION.	5 PER CENT. LOAN OF 1885-87.	GRAND TOTAL.
	Of 1853-54.	Of 1853-54.	TOTAL.	Of 1854-55.	Of 1854-55.	Transfer of 1855.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Of 1879.	Of 1879.	Of 1879, 4½ PER CENT. PORTION.			
Balance of 28th February, 1894	50,100	7,82,000	8,32,100	10,85,013	20,02,400	2,93,01,500	16,00,46,900	3,49,38,400	1,79,59,100	24,53,33,313	28,200	4,74,200	5,38,400	24,68,71,813
<i>Add—</i> Amount of trans- ferred to in London	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount of trans- ferred to in London	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount of trans- ferred to in London	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras between 1st and 15th March, 1894	...	...	...	...	...	9,500	...	20,000	...	29,500	...	...	...	29,500
Amount enfaced at Bombay between 1st and 15th March, 1894	...	...	...	...	...	1,15,000	1,22,000	1,72,000	1,000	4,10,000	...	...	...	4,10,000
Amount enfaced at Calcutta between 1st and 15th March, 1894	...	20,000	20,000	...	...	1,08,500	70,800	81,500	8,000	2,68,800	...	...	...	2,68,800
<i>Enfaced—</i> Amount written off in the London Registers	50,100	8,02,000	8,52,100	10,85,013	20,02,400	2,95,34,500	16,02,39,700	3,52,11,900	1,79,58,100	24,60,41,613	28,200	4,74,200	5,38,400	24,76,00,113
Balance on 15th March, 1894	50,100	...	...	...	...	3,35,000	28,78,900	4,01,200	69,600	36,84,700	4,200	32,800	37,000	37,21,700
	50,100	8,02,000	8,52,100	10,85,013	20,02,400	2,91,99,500	15,73,50,800	1,48,10,700	1,78,98,500	24,23,56,913	24,000	4,41,400	5,01,400	24,38,78,413

Notes.—From 9th June, 1867, to 15th Jan., 1894, enfaced from India 8,429 lakhs; re-transferred from London 7,284 lakhs.
 " 10th Jan., 1894, " 31st " " ditto 16 " "
 " 1st Feb., " 15th Feb., " ditto 27 " "
 " 10th " " 28th " ditto 36 " "
 " 1st Mar., " 15th Mar., " ditto 37 " "
 7,394 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 26th March, 1894.

W. D. CRUICKSHANK,
Secretary and Treasurer.

**AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER,
BALUCHISTAN.**

NOTIFICATION.

Quetta, the 21st March, 1894.

No. 1770.—In exercise of the powers conferred upon him by Section 3, Chapter II, of the British Baluchistan Forest Regulation, 1890, the Chief Commissioner of British Baluchistan is hereby pleased to declare the undermentioned land to be State Forest, with effect from 15th April, 1894:—

No.	Name of Forest.	Civil District.	Area in Acres.	BOUNDARIES.				REMARKS.
				East.	South.	West.	North.	
1	Kach Mangi.	Thal-Chotli.	9,400	A line of pillars from near the bottom of the stream following a spur to the top of the range.	The crest of the range to about one mile beyond the "Lakri" peak.	Thence a line of pillars down the northern face of the hill for about half mile in a northerly and then in a north-easterly direction almost to the Sibi-Quetta Military Road.	A line of pillars at an average distance of five hundred yards above the road and the bottom of the valley.	This is a rectangular block comprising the north slopes of the hill from ridge to valley. The upper limit situate nearly opposite Kach and the lower skirting the sheet rock which forms the Chappar hill.

By Order,

W. STRATTON, Captain,
First Assistant.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 22nd March, 1894.

No. 1969.—The privilege leave for sixteen days which was granted to Lieutenant-Colonel J. Burne, Commandant, Malwa Bhil Corps, in Central India Agency Notification No. 1498, dated 7th March, 1894, is extended by eighteen days.

By Order,

C. E. ROSS,
*Asst. Agent to the Govr.-Genl.
for Central India.*

The 23rd March, 1894.

No. 2000.—Colonel M. G. Gerard, C.B., Commandant, Central India Horse, is granted ninety days' accumulated privilege leave, with effect from the 12th April, 1894, or the subsequent date on which he may avail himself of it.

By Order,

A. D. BANNERMAN, Lieut.,
*Asst. Agent to the Govr.-Genl.
for Central India.*

The 24th March, 1894.

No. 2034.—Lieutenant C. E. Ross, Assistant to the Agent to the Governor-General in Central India, is granted privilege leave for three months, with effect from the 1st April, 1894, or the subsequent date on which he may avail himself of it.

By Order,

L. S. NEWMARCH, Captain,
*First Asst. Agent to the Govr.-Genl.
for Central India.*

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 21st March, 1894.

No. 905-G.—Lieutenant M. G. Young, Indian Staff Corps, Officiating Adjutant of the Meywar Bhil Corps, is granted privilege leave for ninety days, with effect from the 23th proximo, or such subsequent date as he may avail himself of the same.

By Order,

O. V. BOSANQUET,
*First Asst. Agent to the Govr.-Genl.,
Rajputana.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 21st March, 1894.

No. 285.—Captain M. A. Tighe, Indian Staff Corps, Officiating Political Assistant of the 1st class, and Cantonment Magistrate, Nusseerabad, is granted privilege leave for two months and twenty-four days, with effect from the 1st April, 1894, or such subsequent date as he may avail himself of the same.

By order,

O. V. BOSANQUET,

*First Asst. to the Agent to the Govt.-Genl.,
Rajputana, and Chief Commr., Ajmere-Merwara.*

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Simla, the 20th March, 1894.

No. 6.—The services of the undermentioned Assistant Surgeon of the Imperial Establishment are placed permanently at the disposal of the Bengal Government:—

3rd grade Shekh Elahi Buksh.

JOHN T. W. LESLIE, M.B.,

Secretary,

for Surgeon-General with the Govt. of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 30th March, 1894.

No. 36.—Mr. I. C. Thomas, Assistant Superintendent of Telegraphs, class VI, 2nd grade, is allowed furlough for eighteen months, under Article 340(b) of the Civil Service Regulations, with effect from the forenoon of the 26th March, 1894.

C. H. REYNOLDS,

Offg. Deputy Director-General of Telegraphs.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 19th March, 1894.

No. 3.—Mr. A. Rowland, Executive Engineer, 3rd grade, temporary rank, is granted, under Article 340 of the Civil Service Regulations, furlough for twelve months, with effect from such date as he may be permitted to avail himself of it.

G. BOUGHEY, *Lieut.-Col., R.E.,*

Manager, N. W. Railway.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 26th March, 1894.

No. 7-A.—The following temporary promotions and reversions are authorized in the Engineer Establishment of the Military Works Department, with effect from the dates specified:—

NAMES.	From	To	Nature of promotion.	With effect from
Captain L. P. Chapman, R.E.	A. E., I.	E. E., 4. T.	Temporary	1894. 8th Feb.
Lieutenant A. T. Moore, R.E.	A. E., I.	E. E., 4. T.	Temporary	8th Feb.
Lieutenant C. L. Robertson, R.E.	E. E., 4. T.	A. E., I.	Reversion	1st Mar.
Lieutenant C. L. Robertson, R.E.	A. E., I.	E. E., 4. T.	Temporary	7th Mar.
Captain S. H. Powell, R.E.	A. E., I.	E. E., 4. T.	Temporary	10th Mar.
Lieutenant W. S. Nathan, R.E.	A. E., I.	E. E., 4. T.	Temporary	11th Mar.
Lieutenant E. C. Ogilvie, R.E.	A. E., I.	E. E., 4. T.	Temporary	15th Mar.
Lieutenant E. C. Ogilvie, R.E.	E. E., 4. T.	A. E., I.	Reversion	20th Mar.

R. T. R. LAURENCE, *Captain, R.E.,*
for Director General of Military Works.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, *Major, S.E.,*

Principal, Thomason College.

ELEPHANTS FOR SALE.

NOTICE.

For sale, four elephants, all valuable fine tusk-ers, as per following description:—

Name.	Age (probable).	Size.	Disposition or temper.
	Years.		
1. Bada Motiguz	30	9' 3"	Good.
2. Pown Guz	53	9' 3"	Good.
3. Jung Bahadur	53	9' 0"	Good.
4. Captain Gunning	48	8' 3"	Sometimes vicious.

All trained for dragging timber in forests and carriage of baggage.

Nos. 1, 3, and 4 are in good condition.

No. 2 is at present under treatment for an ulcer on the leg.

Applicants intending to buy them should apply to the undersigned, Vizagapatam.

A. W. PEET,

Conservator of Forests, Northern Circle.

CONSERVATOR'S OFFICE, NORTHERN CIRCLE,
MADRAS PRESIDENCY,
Vizagapatam, 18th July, 1893.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 21st Company, Eastern Division, Royal Artillery, dated at Colaba, Bombay, this 17th day of March, 1894.

Number, Rank, and Name, —No. 74102, Gunner Harry Clarke.	Date of Enlistment,—21st June, 1889.
Age,—25 years 7 months.	At what Place Enlisted,— Grimsby.
Height,—5 feet 9½ inches.	Parish and County in which Born,—Bleane near Can- terbury, Kent.
Colour of— Complexion, dark; Hair, brown; Eyes, brown.	Place of residence for last 12 months before enlist- ment,—
Date of Desertion or Ab- sence,—16th March, 1894.	Marks,—Ears pierced.
Place of Desertion or Ab- sence,—Colaba, Bombay.	Trade,—Fisherman.
	Regimentals or plain clothes,—Regimentals.
	Under 5 years' service.

A. T. BAKER, *Captain, R.A.,*
Comdg. 21st Co., Eastern Divn., R.A.

Report of a Deserter or Absentee without leave from the 20th Company, Southern Division, Royal Artillery, dated at Bombay, this 20th day of March, 1894.

Number, Rank, and Name, —No. R.A. 54761, Gun- ner T. Partridge.	Place of Enlistment,— Litchfield.
Age,—36 years.	Parish and County in which Born,—Staffordshire.
Height,—5 feet 8 inches.	Date of Desertion or Ab- sence,—15th March, 1894.
Colour of— Complexion, sallow; Hair, dark brown; Eyes, blue.	Place of Desertion or Ab- sence,—Bombay.
Trade—Stoker.	Marks,—Crown on left forearm.
Date of Enlistment,—7th May, 1886.	Under 4 years' service.

RION P. BENSON, *Captain, R.A.,*
Comdg. 20th Co., Southern Divn., R.A.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 24th March, 1894.

No. 650-I.—Mr. Dorabji M. Lalkaka, Superintendent of Post Offices, 4th grade, is granted privilege leave for one month from the 10th March, 1894.

Mr. Willait Rai is appointed to act as Superintendent of Post Offices, 4th grade, during the

absence of Mr. Dorabji M. Lalkaka, or until further orders.

The 26th March, 1894.

No. 678-I.—Mr. E. F. Connor, Deputy Postmaster, Rangoon, is transferred as Postmaster to Mandalay.

Mr. A. Ross, Postmaster, Mandalay, is transferred as Deputy Postmaster to Rangoon and appointed to act as Postmaster, Ajmere, in succession to Lala Sahib Din, during the remainder of Mr. J. R. Cole's leave, or until further orders.

The 28th March, 1894.

No. 714-I.—Maulvi Habibur Rahman Ahmed, Postmaster, Agra, is granted privilege leave for one month and twenty days, from the 12th March, 1894, or from the date on which he may avail himself of it.

Lala Janki Pershad is appointed to act as Postmaster, Agra, during the absence of Maulvi Habibur Rahman Ahmed, or until further orders.

No. 720-I.—The following acting appointments are made during the absence, on deputation, of Mr. C. Goodburn, Superintendent, Railway Mail Service, 1st grade, until further orders:—

Mr. A. Franks Ryan, Superintendent, Railway Mail Service, 2nd grade, to act in the 1st grade.

Mr. H. C. Sheridan, Superintendent, Railway Mail Service, 3rd grade, to act in the 2nd grade.

Mr. A. J. Bray, Superintendent, Railway Mail Service 4th grade, to act in the 3rd grade.

Mr. F. Faichnie to act as Superintendent, Railway Mail Service, 4th grade.

The 29th March, 1894.

No. 733-I.—Mr. M. R. Mathusawmy Naidu is appointed to be Superintendent of Post Offices, 4th grade, sub. *pro tem*.

The 30th March, 1894.

No. 754-I.—Mr. F. R. Fraser, Superintendent of Post Offices, 3rd grade, is granted leave on medical certificate to Europe for 9 months from the 14th March, 1894.

Mr. F. McCrea is appointed to act as Superintendent of Post Offices, 4th grade.

No. 756-I.—The following acting appointments are made during the absence of Mr. J. W. Welsh, on deputation as Officiating Deputy Postmaster General, or until further orders:—

Mr. W. F. Cockell, Superintendent of Post Offices 2nd grade, to act in the 1st grade.

Mr. J. Hogan, Superintendent of Post Offices, 3rd grade, to act in the 2nd grade.

Lala Harkishen Das, Superintendent of Post Offices, 4th grade, to act in the 3rd grade.

Mr. A. E. B. Hutton to act as Superintendent of Post Offices, 4th grade.

2. This cancels so much of the Notification No. 400-I., dated the 2nd March, 1894, published in the *Gazette of India*, dated the 3rd March, 1894, as relates to Messrs. J. Hogan, Barker, and Lala Harkishen Das.

No. 758 I.—The following acting appointments are made from the 1st March, 1894, *vice* Mr. C. Allsop, on deputation as 3rd Assistant Director General of the Post Office, until further orders :—

Mr. A. C. Firth, Superintendent of Post Offices, 3rd grade, to act in the 2nd grade.

Mr. W. A. Roussac, Superintendent of Post Offices, 4th grade, to act in the 3rd grade.

H. M. KISCH,

Offg. Dir.-Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 27th March, 1894.

Ashworth, T. J.	Fox, Harry.	Nugent, Mrs.
Bonard, Dr. H. P.	Fuller, T. C.	Oakes, Mrs. (Proprietress, Boarding-house).
Campbell, C. K.	Hart and Sons.	Poxan, R.
Corfield, F., & Co.	Hony. Secy., Co-operative Society.	Ryan, W. P.
Curtis, S.	Jacob, H. (care of Mr. Chater).	Watling, Mrs. S.
David, Jacob.	Jones, Mrs. H. A.	Wren & Co.
Ditmoor & Co.	Williamson.	Wiggett, J. H.
Dyer, E. Jerome.	McDonald, Miss H.	
D'Cruz, T.	Morris, Capt. C. H.	
Eno, F.		
Edmunds, K. C.		

Letters marked "Care of Post Office."

Allmuck, T. B.	Glasson, Jas. St.	Minto, J.
Affleck, Miss.	Clair.	Mitchell, W. J.
Agga, W. H.	Goldstein, Miss M.	Moore, Miss Alice.
Arnal Antionette,	Graff, Juliet,	Murray, Miss.
C'Oo. C. Sowerby.	Madam.	Nebel, W. H.
Attewhyte, F.	Grey, Mrs. L.	Newington, D.
Bailey, G. W.	Griffin, Maurice.	Oertil, F. O.
Barklie, R. Clegg.	Hainworth, F. S.	Parkinson, H.
Beal, W. R.	Hamilton, Miss A.	Pascal, E. M.
Bland, B.	Harter, Franz. H.	Plunkett, W. S.
Bellosta, Guilio,	Harris, H.	Raubal, Guido.
Signor.	Harris, J. G.	Rebello, Mrs. J.
Binback, J.	Heffernan, W.	Rentoch, W. M.
Binder, Monsieur.	Henery, J.	Remfry, Mrs. J.
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Nil.

The 31st March, 1894.

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Egypt, Europe, America, Cape Colonies through United Kingdom.	1894 4th Apl.	Per P. and O. Steamer from Bombay.
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Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China, and Japan.	31st Mar.	Ditto.
Australia, New Zealand, and Tasmania.	31st "	Ditto.
Australasian Colonies . . .	6th Apl.	Via Bombay and Tuticorin.
Madras, Pondichery, Ceylon, Batavia, Singapore, and China.	7th "	Per French Str. <i>Iridan</i> .
Madras and Colombo . . .	3rd "	Per P. & O. Str. <i>Mirapora</i> .
Straits, China, and Japan . .	3rd "	Per Steamer <i>Chalydra</i> .
Rangoon and Moulmein . . .	3rd "	Per Steamer <i>Malda</i> .
Rangoon, Moulmein, Penang, and Singapore.	6th "	Per Steamer <i>Africa</i> .
Akyab, Kyaukpyu, Sandoway, and Rangoon.	4th "	Per Steamer <i>Kasara</i> .
Singapore, Adelaide, Melbourne, and Sydney.	31st Mar.	Per Steamer <i>Darius</i> .
Colombo and Mauritius . . .	9th Apl.	Per <i>Lalpoora</i> .

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JOHN OWENS,

Presidency Postmaster, Calcutta.

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জ্বরদ্ব সিনকোনার মূল্য কম করণ ।

১৮৯১ সালের এপ্রেল মাসের ১লা তারিখ অবধি বাবং অত্র আজ্ঞা না হয় তাবৎ কলিকাতার বোটানিকেল গার্ডেনের অর্থাৎ কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট গবর্ণমেন্টের কর্তৃচরিত্রগণ এবং অপর কোন ব্যক্তি এক কালীন দশ পৌণ্ড জর করিলে নিম্নলিখিত হিসাবে জ্বরদ্ব সিনকোনা পাইবেন অর্থাৎ চারি ওল টিন ২১০ টাকার, আট ওল টিন ৬, টাকার ও এক পৌণ্ড টিন ১০, টাকার পাইবেন। সর্ব সাধারণে কোম্পানির বাগানের সুপারিন্টেন্ডেন্টের নিকট নগদ মূল্যে এই এই হিসাবে অর্থাৎ চারি ওল টিন ৩, টাকার, আট ওল টিন ৬, টাকার এবং এক পৌণ্ড টিন ১২, টাকার পাইতে পারিবেন। কলিকাতার প্রধান প্রধান ইউরোপীয় ও দেশীয় ঔষধ বিক্রেতাগণও এই ঔষধ বিক্রয় করিয়া থাকেন। উপরোক্ত হার ছাড়া চারি ওল টিনের ১০, আট ওল টিনের ১০ ও এক পৌণ্ড টিনের ১০ ডাক মাতুল দিতে হইবে।

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বঙ্গদেশের গবর্ণমেন্টের সিনকোনা আবাদে প্রস্তুত বিভিন্ন কুইনাইন ।

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Census of the Lower Provinces of Bengal, 1891. The
Provincial Tables. R3 (8a.)

Annual Report on the Survey operations in Bengal dur-
ing the year 1891-92. 12a. (2a.)

Report on the Agriculture of the District of Cuttack.
By N. N. BANERJEE, B.A., M.R.A.C., F.H.A.S. R3 (6a.)

Report on the Agriculture and Agricultural Statistics of
the Dacca District. By A. C. SEN, C.S., M.A., M.R.A.C.
R1-8 (3a.)

Village Directory of the Presidency of Bengal—

Vol. I. Burawan.

Vol. II. Bankura.

Vol. III.	Birbhum.
Vol. IV.	Midnapore.
Vol. V.	Hooghly.
Vol. VI.	Howrah.
Vol. VII.	24-Parganas.
Vol. VIII.	Khulna.
Vol. IX.	Nadia.
Vol. X.	Jessore.
Vol. XI.	Murshidabad.
Vol. XII.	Dinajpur.
Vol. XIII.	Rajshahi.
Vol. XIV.	Bogra.
Vol. XVI.	Pabna.
Vol. XVII.	Darjeeling.
Vol. XVIII.	Jalpaiguri.
Vol. XVIIIA.	Kuch Bihar.
Vol. XIX.	Dacca.
Vol. XX.	Faridpur.
Vol. XXI.	Backergunge.
Vol. XXII.	Mymensingh.
Vol. XXIII.	Tipp-ra.
Vol. XXIV.	Noakhali.
Vol. XXV.	Chittagong District and Chitta- gong Hill Tracts.
Vol. XXVI.	Patna.
Vol. XXVII.	Gaya.
Vol. XXVIII.	Shahabad.
Vol. XXIX.	Darbhanga.
Vol. XXX.	Muzaffarpur.
Vol. XXXI.	Saran.
Vol. XXXII.	Champan.
Vol. XXXIII.	Monghyr.
Vol. XXXIV.	Bhagalpur.
Vol. XXXV.	Purnea.
Vol. XXXVI.	Malda.
Vol. XXXVII.	Sonthal Parga.
Vol. XXXVIII.	Cuttack
Vol. XXXIX.	Balasore.
Vol. XL.	Puri.
Vol. XLI.	Hazaribagh.
Vol. XLII.	Louardaga.
Vol. XLIII.	Manbhum.
Vol. XLIV.	Singbhum.
Vol. XLV.	Tributary States of Chota Nag- pur and Orissa.

R1-8 each (2a.)

POLITICAL.

Triennial Report on the Administration of the Regis-
tration Department in Bengal for years 1890-91, 1891-92
and 1892-93. R1-8 (2a.)

MISCELLANEOUS.

Reports on the Effects of Artificial Respiration, Intrave-
nous Injection of Ammonia, and Administration of
various Drugs, etc., in India and Australian Snake-
poisons. R3 (4a.)

A Report on the District of Jessore: its Antiquities, its
History, and its Commerce. By J. WESTLAND, Esq.,
C.S. R3 (3a.)

Report of the Vizagapatam and Backergunge Cyclones
of October 1876. R3 (4a.)

Winds of Northern India. R1 (2a.)

Manual of Materia Medica in Urdu. By SHAIK AKBAR
ALLY. 8a. (2a.)

Further Notes on the Rangpur Records. Vol. II. By
E. G. GLAZIER, C.S. R1 (2a.)

Selection of Papers regarding the Hill Tracts between
Assam and Burmah, and on the Upper Brahmaputra.
R5 (4a.)

Tables for use with Brandis' Hypsometer for measuring
the height of trees, etc. 8a. (1a.)

Rules for the estimation of Alcohol in imported spirits.
By C. J. H. WARDEN, M.D. R10 (6a.)

The Civil Engineering College Calendar, 1891. R2 (2a.)

Ditto ditto 1892. Price R2 (2a.)

Descriptive Ethnology of Bengal. By Colonel EDWARD
TUTE DALTON—

Bound copies . R45 (R1-4.)

Unbound " . " 35 (R1.)

Way to Health, in Bengali. 12a. per copy.

Ditto in Kaithi. 12a. per copy.

A Hand-book of the Management of Animals in Captivity
in Lower Bengal. By Ram Bramha Sanyal (with
photo). R5 (6a.)

Ditto ditto (without photo). R2 (5a.)

Report on the Tols of Bengal, Bihar, and Orissa. May
1891. R1 (3a.)

The List of Books available for sale at the Secretariat Press will in future be published once
only in each month.

Spare copies of the List will, however, be kept in stock ready for issue on receipt of appli-
cations for them.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 31, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Destroyed by Whiteants.

The three Government Promissory Notes, Nos. 219907, 219908, and 332563, of the 4 per cent. loan of 1865, for ₹500 each, the first two originally standing in the name of the late Ohick Chunder Chakrabarty, and the last one in the name of Makshada Dabee as administratrix of Ohick Chunder Chakrabarty; the above notes were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the said Makshada Dabee, widow, and administratrix to the estate of the late Ohick Chunder Chakrabarty.

TARUK NATH CHATTERJEE,
Calcutta.

Lost.

The upper half of the Government Promissory Note, No. 305281, of the 4 per cent. loan of 1865, for ₹100, standing in the name of C. Sivasunkara Iyer, the proprietor, by whom it was never endorsed to any other person. Pay-

ment of the above note and the interest thereupon has been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for the issue of a duplicate in favour of the proprietor.

C. SIVASUNKARA,
*Commissariat Contractor,
Rajah Mood's Street, Secunderabad (Deccan).*

UNCOVENANTED SERVICE FAMILY PENSION FUND.

Result of Votes on the appeal of Mrs. A. L. Nelson, submitted with Circular No. 4, dated 1st December, 1893.

Subject.	Yes.	No.
Whether Mrs. Nelson shall be admitted to a pension under Rule 40F., as recommended in the Circular.	1,151	14

By order of the Directors,

W. H. RYLAND,
Secretary.

CALCUTTA,
The 27th March, 1894.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 31, 1894.

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th March, 1894, and is hereby promulgated for general information :—

ACT NO. X OF 1894.

An Act to amend the Code of Criminal Procedure, 1882.

WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882; It is hereby enacted as follows :—

1. In section 44 of the said Code the figures "143, 144, 145, 147, 148," shall be inserted between the figures "130" and the figures "302".

2. (1) For the part of section 45 of the said Code beginning with the words "Every village-headman" and ending with the words "under suspicious circumstances" the following shall be substituted, namely :—

"45. Every village-headman, village-accountant, village-watchman, village-police-officer, owner or occupier of land, and the agent of any such owner or occupier, and every officer employed in the collection of revenue or rent of land on the part of Government or the Court of Wards, shall forthwith communicate to the nearest Magistrate or to the officer in charge of the nearest police-station, whichever is the nearer, any information which he may obtain respecting—

(a) the permanent or temporary residence of any notorious receiver or vendor of

stolen property in any village of which he is headman, accountant, watchman, or police-officer, or in which he owns or occupies land, or is agent, or collects revenue or rent;

(b) the resort to any place within, or the passage through, such village, of any person whom he knows, or reasonably suspects, to be a thug, robber, escaped convict or proclaimed offender;

(c) the commission of, or intention to commit, in or near such village any non-bailable offence or any offence punishable under section 143, 144, 145, 147 or 148 of the Indian Penal Code;

(d) the occurrence in or near such village of any sudden or unnatural death or of any death under suspicious circumstances;"

XLV of 1860.

(2) In the same section, after clause (e), added by section 2 of Act III of 1894, the following shall be inserted, namely :—

"(f) any matter likely to affect the maintenance of order or the prevention of crime or the safety of person or property respecting which the District Magistrate, by general or special order made with the previous sanction of the Local Government, has directed him to communicate information."

(3) After the same section the following section shall be added, namely :—

"45A. Subject to rules in this behalf to be made by the Local Government, the District Magistrate may from time to time appoint one or more persons to be village-headmen for the purposes of the last foregoing section in any village for which there is no such headman appointed under any other law."

S. HARVEY JAMES,

Secretary to the Government of India.

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The Gazette of India:

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 31, 1894.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 29th March, 1894:—

NO. 7 OF 1894.

A Bill to amend the Dekkhan Agriculturists' Relief Acts, 1879 to 1886.

WHEREAS it is expedient to amend in manner hereinafter appearing the Dekkhan Agriculturists' Relief Acts, 1879 to 1886; It is hereby enacted as follows:—

1. (1) This Act may be called the Dekkhan Agriculturists' Relief Act, 1894; and it and the Dekkhan Agriculturists' Relief Acts, 1879 to 1886, may be cited collectively as the Dekkhan Agriculturists' Relief Acts, 1879 to 1894.

(2) This Act shall come into force on the first day of 189 .

2. In this Act, unless there is something repugnant in the subject or context,—

"section" means a section, and "Chapter" a Chapter, of the Dekkhan Agriculturists' Relief Acts, 1879 to 1886.

3. Sections 8, 9, 14, 15, 19 and 73, and the last seventeen words of section 7, are hereby repealed.

4. To section 1 the following shall be added after the words "Presidency of Bombay," namely:—

"or to any part or parts of any other such district or districts."

Substitution of new section for section 2.

5. For section 2 the following shall be substituted, namely:—

"2. In construing this Act, unless there is something repugnant in the subject or context, the following rules shall be observed, namely:—

"1st.—'Agriculturist' shall be taken to mean a person who by himself, or by his servants, or by his tenants being members of his family, earns his livelihood wholly or principally by agriculture carried on within the limits of a district or part of a district to which this Act may for the time being extend, or who ordinarily engages personally in agricultural labour within those limits.

"Explanations.—(a) An agriculturist who, without any intention of changing his status as such, temporarily ceases to earn his livelihood or to engage personally in agricultural labour as aforesaid does not thereby cease to be an agriculturist within this definition.

"(b) An inamdar who, without himself cultivating his lands, derives an income from rents received from his tenants is not, nor is an assignee of Government assessment or a mortgagee, as such, an agriculturist within this definition.

"2nd.—In Chapters II, III, IV and VI, and in section 69, the term 'agriculturist,' when used with reference to any suit or proceeding, shall mean a person who, when any part of the liability which forms the subject of that suit or proceeding was incurred, was an agriculturist within the meaning of that word as defined in the first rule then in force.

"3rd.—An agriculturist shall be deemed to reside where he earns his livelihood or personally engages in agricultural labour as aforesaid.

"4th.—'Money' shall be deemed to include agricultural produce, implements and stock.

"5th.—'Lease' shall be deemed to include a counterpart, kabuliyat, an undertaking to cultivate or occupy and an agreement to lease.

"6th.—'Standing crops' shall be deemed to include garden-produce attached to trees or to the soil."

Addition of new section after section 13.

6. After section 13 the following section shall be added, namely :—

"13A. (1) Notwithstanding anything in the last foregoing section, no agreement for the set-off of profits against interest and assessment and similar charges, without an account, made after the first day of 189 , shall be set aside where the Court is satisfied that the bond was given for the principal sum stated as consideration therein, and that such sum was actually paid to the borrower or by his order, and the mortgagee has been let into actual possession of the property and is cultivating it himself or by a tenant other than the mortgagor."

"(2) Where any such agreement as is mentioned in sub-section (1) is upheld, the accounts (if any) taken in the suit shall be taken in the manner directed by the last foregoing section but subject to such agreement."

7. To sub-section (3) of section 15 D the following shall be added, namely :—

"Every decree for redemption or foreclosure of any mortgage or for the sale of any mortgaged property at the instance of a mortgagee thereof shall name such future day, not being less than three months after the date of such decree, as the Court may think reasonable, for the payment by the mortgagor of the money payable under the decree, and no such foreclosure shall be made absolute nor shall any such sale take place before the day so named."

8. For the first seven words of section 61 Amendment of section 61. the following shall be substituted, namely :—

"The Local Government may appoint any officer to exercise".

9. In Chapter XI, before section 70, the following sections shall be inserted, namely :—

"69A. The last clause of section 258 of the Code of Civil Procedure XIV of 1882. Bar of application of section 258, Act XIV, 1882. shall not apply to payments out of Court made in any proceeding under this Act.

"69B. In taking an account in any suit under this Act interest shall be allowable on taking of account. awarded at the following rates :—

(a) the rate, if any, agreed upon between the parties or the persons (if any) through whom they claim, unless such rate is deemed by the Court to be unreasonable ; or,

(b) if such rate is deemed by the Court unreasonable, or if no rate was agreed upon, or, when any agreement between the parties or the persons (if any) through whom they claim, to set-off profits against interest and assessment and similar charges without an account has been set aside by the Court, such rate as the Court may deem reasonable."

10. In section 72, after the word "agriculturist" where that word first occurs, Amendment of section 72. the words "in any of the districts of Puna, Satara, Sholapur and Ahmadnagar,"

and in the same section, after the same word where that word afterwards occurs, the words "in any of the districts aforesaid," shall be added.

STATEMENT OF OBJECTS AND REASONS.

THE object of this comparatively short Bill is to introduce into the law known as the Dekkhan Agriculturists' Relief Acts a few changes suggested by a Commission which was appointed by the Government of India in 1891 to inquire into the working of the Acts. The larger projects recommended by that Commission have no bearing upon this Bill except in one particular which will be noticed presently, and but for one reason the Government of Bombay would have been quite content to leave the law as it stands and to defer the alterations now proposed until the Acts could be consolidated into one enactment. The reason which mainly induces the Local Government to approach this Council now is to be found in section 4 of this Bill. Already the law permits the extension of the Acts to any other districts, but it happens that the physical and agricultural condition of various talukas in the same district differs greatly, and the Government of Bombay in pursuance of past policy desires only to extend the Acts to those areas where they are really needed. Since this amendment required legislation, the opportunity has been taken to give effect to some of the recommendations of the Commission by repealing sections 8, 9, 15, 19, and 73 of the present law. Section 14 of the existing law is only repealed because it gains a wider application by being transferred to Chapter XI as 69B under section 9. By section 5 of the Bill the definition of "agriculturist" is slightly changed so as to make clearer the intention of the Legislature in the second rule and to exclude from the special law intended for agriculturists an owner of alienated land whose only title to be deemed an agriculturist in one of the districts to which the Acts apply arises from his receipt of rents from his tenants in that district. Section 6 is drafted in deference to the views of the Commission with only such conditions as appear indispensable. Section 7 provides an obviously desirable interval to enable the mortgagor in certain cases to find the money payable under a decree ; and section 9 recognises under 69A a practice common in the Dekkhan. Section 10 limits the special Limitation Law to the four districts in which the Act runs, and thus endeavours to meet the recommendation of the Commission who have proposed an alteration in the general Limitation Law. The other changes require no special notice.

W. LEE-WARNER,

The 28th March, 1894.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Presidency Small Cause Courts Act, 1882, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 29th March, 1894:—

We, the undersigned, Members of the Select Committee to which the Bill to amend

the Presidency Small Cause Courts Act, 1882, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. Section 2 of Bill as revised.—We have proposed to subject legal practitioners in Presidency Small Cause Courts to the same disciplinary authority as practitioners in

From High Court, Calcutta, No. 450, dated 22nd February, 1893, and enclosures [Papers No. 1].
 From Government, Bombay, No. 1478, dated 8th March, 1893, and enclosures [Papers No. 2].
 From N. N. Mitra, Esq., Barrister-at-Law, Calcutta, dated 21st March, 1893 [Paper No. 3].
 From Government, Madras, No. 534, dated 11th March, 1893, and enclosures [Papers No. 4].
 From High Court, Calcutta, No. 733, dated 29th March, 1893, and enclosure [Papers No. 5].
 From European and Anglo-Indian Defence Association, No. 383, dated 3rd March, 1893 [Paper No. 6].
 From Government, Bombay, No. 2484, dated 24th April, 1893, and enclosure [Papers No. 7].
 From Government, Bombay, No. 2660, dated 2nd May, 1893, and enclosure [Papers No. 8].
 From Government, Bengal, No. 52 J.—D., dated 6th September, 1893, and enclosures [Papers No. 9].
 From Government, Bengal, No. 265 J.—D., dated 26th September, 1893, and enclosure [Papers No. 10].
 Endorsement by Home Department, No. 32, dated 9th January, 1894, and accompaniments [Papers No. 11].
 From Government, Bengal, No. 462 J., dated 24th January, 1894, and enclosures [Papers No. 12].
 From Pleaders' Association, Western India, Bombay, No. 1, dated 25th January, 1894 [Paper No. 13].
 From Mr. Rastamji Merwanji Patell, Second Judge, Court of Small Causes, Bombay, dated 17th March, 1894 [Paper No. 14].
 From Bar Library, Calcutta, dated 21st March, 1894 [Paper No. 15].

other subordinate Courts.

3. Section 3 of Bill as revised.—We have proposed to amend this section so as to dispense, in the case of advocates, vakils and attorneys of a Chartered High Court, with any specified period of standing at the bar as a qualification for appointment to Small Cause Court judgeships.

4. Section 4 of Bill as revised.—We have deemed it expedient to maintain this section in the form in which it was originally proposed, that is to say, to leave the procedure and practice of Presidency Small Cause Courts to be regulated by the High Court.

5. Section 5 of Bill as revised.—We have proposed to make it possible for Registrars to deal, under Chapter VII of the Act, with applications for the recovery of possession of immoveable property of small value.

6. Section 7 of Bill as revised.—We have so modified proposed section 19A as to bring it into closer accord with the actual practice of the Presidency Small Cause Courts.

7. Sections 8, 9 and 11 of Bill as revised.—These are the most important sections in the Bill. It is proposed by them to leave it to a plaintiff to institute a suit of value exceeding one thousand rupees in the Small Cause Court or in the High Court at his election, and to a defendant to move the High Court to bring such a suit on to its own file.

8. We have removed the last two sections of the Bill as it was last before the Council.

9. The publication ordered by the Council has been made as follows:—

	In English.					Date.
Gazette.						
Gazette of India	14th January, 1893.
Fort Saint George Gazette	24th January, 1893.
Bombay Government Gazette	26th January, 1893.
Calcutta Gazette	25th January, 1893.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Madras	Tamil	14th February, 1893.
	Telugu	14th February, 1893.
Bombay	Marathi	2nd March, 1893.
	Gujarathi	2nd March, 1893.
Bengal	Bengali	28th February, 1893.
	Uriya	2nd March, 1893.
	Hindi	7th March, 1893.

ALEX. EDW. MILLER.
A. P. MACDONNELL.
G. H. P. EVANS.
RASHBEHARY GHOSE.
P. PLAYFAIR.

The 28th March, 1894.

No. II.

A Bill to amend the Presidency Small Cause Courts Act, 1882.

XV of 1882. WHEREAS it is expedient to amend the Presidency Small Cause Courts Act, 1882; It is hereby enacted as follows:—

I. (1) This Act may be called the Presidency Small Cause Courts Act, 1894; and

(2) It shall come into force on the first day of

XV of 1882. **2.** In section 6 of the Presidency Small Cause Courts Act, 1882, hereinafter referred to as "the said Act," after the words "Code of Civil Procedure" the following shall be added, namely:—

XVIII of 1879. "and to be a Court subordinate to the High Court within the meaning of section 6 of the Legal Practitioners Act, 1879."

3. (1) For the proviso to the first paragraph of section 7 of the said Act the following shall be substituted, namely:—

"Provided that no person shall be appointed to be a Judge of such Court, or be authorised to exercise the powers of a Judge of such Court, unless he is—

24 & 25 Vict., c. 104. **(a)** an advocate of a High Court of Judicature established under the Indian High Courts Act, 1861, or

(b) a vakil or attorney of any such High Court, or

(c) a Judge of a Court of Civil Judicature of not less than five years' standing:

and that not less than one-third of the persons so appointed, including the Chief Judge, shall be advocates of one of the said High Courts."

(2) The last paragraph of section 7 of the said Act is hereby repealed.

Substitution of new section for section 9, Act XV, 1882, and temporary continuance of existing procedure and practice. **4.** For section 9 of the said Act the following shall be substituted, namely:—

"9. (1) The High Court may from time to time, by rules having the force of law,—
Procedure and practice of Small Cause Court.

(a) prescribe the procedure to be followed and the practice to be observed by the Small Cause Court either in supersession of or in addition to any provisions which were prescribed with respect to the procedure or practice of the Small Cause Court on or before the thirty-first day of December, 1893, in

or under the Presidency Small Cause Courts Act, 1882, or any other enactment for the time being in force, and

(b) cancel or vary any such rule or rules.

"Rules made under this section may provide, among other matters, for the exercise by one or more of the Judges of the Small Cause Court of any powers conferred on the Small Cause Court by this Act or any other enactment for the time being in force.

"(2) The law, and any rules and declarations made, or purporting to be made, thereunder, with respect to procedure or practice, in force or treated as in force in the Small Cause Court on the thirty-first day of December, 1893, shall be in force, unless and until cancelled or varied by rules made by the High Court under this section."

5. To section 14 of the said Act the following shall be added, namely:—
Addition to section 14, Act XV, 1882.

"Explanation.—For the purposes of this section an application for possession under section 41 shall be deemed to be a suit."

6. After section 18 of the said Act the following shall be added, namely:—
Addition to section 18, Act XV, 1882.

"18A. The Small Cause Court may allow a plaintiff at or before the first hearing of a suit in which a joint and several liability is alleged on a cause of action arising either wholly or in part within the local limits of the jurisdiction of the Court to abandon the suit as against any defendant who does not reside or carry on business or personally work for gain within such local limits, and to sue for a decree against such defendants only as do so reside, carry on business or personally work for gain."

7. To section 19 of the said Act the following shall be added, namely:—
Addition to section 19, Act XV, 1882.

"19A. Whenever the Court finds that for want of jurisdiction it cannot finally determine the question at issue in the suit, it may at any stage of the proceedings return the plaint to be presented to a Court having jurisdiction to determine the question. When the Court so returns a plaint, it shall comply with the provisions of the second paragraph of section 57 of the Code of Civil Procedure and make such order with respect to costs as it may think just, and the Court shall, for the purposes of the Indian Limitation Act, 1877, be deemed to have been unable to entertain the suit by reason of defect of jurisdiction. When a plaint so returned is afterwards presented to a High Court, credit shall be given to the plaintiff for the amount of the court-fee paid in

the Small Cause Court in respect of the plaint in the levy of any fees which according to the practice of the High Court are credited to the Government."

8. In section 21 of the said Act, after the Amendment of section 21, Act XV, 1882, the words "or value thereof" the words "and all suits whereof the amount or value of the subject-matter exceeds one thousand rupees" shall be inserted.

9. In section 22 of the said Act, for the Amendment of section 22, Act XV, 1882, the words "two thousand" the words "one thousand" shall be substituted.

Repeal of Act XV, 1882, section 23 and second schedule.

10. Section 23 of and the second schedule to the said Act are hereby repealed.

Substitution of new Chapter for Chapter VI, Act XV, 1882.

11. For Chapter VI of the said Act the following shall be substituted, namely:—

"CHAPTER VI.

"NEW TRIALS AND APPEALS.

"37. Save as otherwise provided by this General finality of Chapter or by any other decrees and orders of enactment for the time Small Cause Court. being in force, every decree and order of the Small Cause Court in a suit shall be final and conclusive.

"38. Where a suit has been contested, the New trial of contested cases. Small Cause Court may, on the application of either party, made within eight days from the date of the decree or order in the suit (not being a decree passed under section 522 of the Code of Civil Procedure), order a new trial to be held, or alter, set aside or reverse the decree or order, upon such terms as it thinks reasonable, and may, in the meantime, stay the proceedings.

"*Explanation*—Every suit shall be deemed to be contested in which the decree is made otherwise than by consent of or in default of appearance by the defendant.

"39. (1) In any suit instituted in a Small Cause Court in which the Removal of certain causes into High Court. amount or value of the subject-matter exceeds the sum of one thousand rupees the defendant or any one of the defendants may, before the day

fixed by the summons for the appearance of the defendant or within eight days after the service of the summons on him, whichever period shall last expire, apply *ex parte* on an affidavit setting forth the facts on which he relies for his defence to a Judge of the High Court for an order removing the cause into the High Court.

"(2) Unless the Judge is of opinion that the application has been made solely for the purpose of delay, the applicant shall be entitled to such order as of right, but it shall be lawful for the Judge, if he shall think fit, in and by such order to require the applicant to give security to a reasonable amount to be specified in the order for the payment of any costs which may become payable by him to the plaintiff in respect of the said suit, and such Judge may also, if he shall think fit, declare that the removal directed by such order shall be conditional upon the completion of such security within a reasonable time to be prescribed in the order.

"(3) If the applicant fail or neglect to complete the required security (if any) within the prescribed time (if any), the said order shall be discharged and the suit shall proceed in the Small Cause Court as if such order had never been made.

"40. (1) When a suit has been removed into the High Court under the Rules with respect to suits removed under the last foregoing section. last foregoing section, it shall be heard and disposed of by such Court in the exercise of its original jurisdiction, and the said Court shall have all the same powers and jurisdiction in respect thereof as if it had been originally instituted in such Court.

"(2) In every suit so removed as aforesaid the affidavit filed under section 39, sub-section (1), shall be treated as a written statement of the defendant tendered under section 110 of the Code of Civil Procedure unless the Court shall otherwise order. XIV of 1882.

"(3) In every suit so removed as aforesaid credit shall be given to the plaintiff for the amount of the court-fee paid in the Small Cause Court in respect of the plaint in the levy of any fees which according to the practice of the High Court are payable to the Government."

S. HARVEY JAMES,

Secretary to the Government of India.



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CALCUTTA, SATURDAY, MARCH 31, 1894.

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PART VI.

Abstract of the Proceedings of the Council of the Governor General of India,
assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25
VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 22nd March, 1894.

PRESENT:

His Excellency the Viceroy and Governor General of India, P.C., I.L.D.,
G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I.
The Hon'ble Sir A. E. Miller, K.T., Q.C.
The Hon'ble Lieutenant-General H. Brackenbury, C.B., R.A.
The Hon'ble Sir C. B. Pritchard, K.C.I.E., C.S.I.
The Hon'ble J. Westland, C.S.I.
The Hon'ble Sir A. P. MacDonnell, K.C.S.I.
The Hon'ble Sir G. H. P. Evans, K.C.I.E.
The Hon'ble Fazulbhai Vishram.
The Hon'ble C. C. Stevens.
The Hon'ble A. S. Lethbridge, M.D., C.S.I.
The Hon'ble Gangadhar Rao Madhav Chitnavis.
The Hon'ble H. F. Clogstoun, C.S.I.
The Hon'ble W. Lee-Warner, C.S.I.
The Hon'ble P. Playfair.
The Hon'ble Mahárájá Partáb Narayan Singh of Ajudhiá.

QUESTIONS AND ANSWERS.

The Hon'ble GANGADHAR RAO MADHAV CHITNAVIS asked:—

(1) Whether it is the fact that in the Central Provinces Sir Richard Temple, as Chief Commissioner, with the sanction of the Supreme Government, promised in public print a perpetual limitation of the Government demand on fulfilment of certain conditions?

(2) Whether it is the fact that, after sanction of such policy by the Supreme Government, Sir Richard Temple, as Chief Commissioner of the province publicly declared such policy to the people in public Darbars? If so, will the Government be prepared to confer perpetual limitation of the Government demand on such landholders as may have fulfilled the conditions laid down by Sir Richard Temple at the time, and who may come forward to ask for the settlement of such demand in perpetuity?

The Hon'ble SIR ANTONY MACDONNELL replied :—

"The proposal to make a permanent settlement of the land-revenue in India has been from time to time discussed; and in 1862 Sir Charles Wood, then Secretary of State for India, invited the Government of India to consider to what extent a permanent settlement could be immediately applied throughout the different provinces. In consequence enquiries were instituted, and it was apparently in connection with these enquiries that in his Administration Report on the Central Provinces for 1862-63 the Chief Commissioner, Sir Richard Temple, wrote :—

'The period over which the limitation of the Government demand, according to the new assessment, is to extend is thirty years for all districts alike. This has been sanctioned by Government. It has also been recommended that the boon of a permanent settlement, that is, the limitation of the Government demand in perpetuity, should be conceded to those landholders who might have brought their estates to a high state of cultivation. The Government have decided that after the lapse of ten years from the commencement of the new settlement, and therefore even within the period of that settlement, those landholders who may be thought worthy of the concession, and who may desire a perpetual limitation of the Government demand, may have their assessments revised with a view to such limitation in perpetuity being declared.'

"But the policy of the Government of India on this question had not been finally settled as Sir Richard Temple had supposed: a correspondence ensued in which the advantages of a permanent settlement of the province became more and more doubtful, and finally, in February, 1864, Lord Lawrence's Government declared that (I quote their words), 'bearing in mind the circumstance that much of the Central Provinces consists of a new country, that many of the Government officers are inexperienced in fiscal matters, and, lastly, that the Secretary of State has agreed that permanent settlements are not expedient in this Province, His Excellency in Council would not sanction their being made.'

"I have been unable to ascertain that Sir Richard Temple ever made in public Darbar any such declaration or promise as that stated in the Hon'ble Member's question; but, if he did, it is quite clear that he had no valid authority to make it.

"Sir Charles Wood's orders of 1862, to which I have referred, were suspended by the Duke of Argyll when Secretary of State in 1871, and were finally withdrawn by Lord Kimberley when Secretary of State in 1883 in the following words: 'I concur with Your Excellency's (Lord Ripon's) Government that the policy laid down in 1862 should now be formally abandoned.' In these circumstances the Government of India are not prepared to re-open the question of making a permanent settlement of the land-revenue in the Central Provinces."

The Hon'ble GANGADHAR RAO MADHAV CHITNAVIS asked :—

(a) Whether it is the fact that the receipts from the Patwari Fund constituted under section 144 of the Central Provinces Land-revenue Act, 1881, have always exceeded the expenditure debitable to it?

(b) Whether it is the fact that the balance (after meeting all charges) to the credit of this fund at the close of the official year ending 31st March, 1892, amounted to Rs. 3,95,000?

(c) Whether patwaris employed under the Act have been largely utilized in settlement work?

(d) Whether or not such number of patwaris could be conveniently reduced if strictly confined to village work for which they have been appointed under the Act?

(c) Will the Government be pleased to ask the Chief Commissioner to consider whether the rate realized from the proprietors and tenants for remunerating the patwaris might be regulated so as to make the receipts exactly equal to the expenditure?

The Hon'ble SIR ANTONY MACDONNELL replied :—

“The answers to the Hon'ble Member's question are—

(a) Not always; but generally there has been an excess of receipts over expenditure. For the five years ending March, 1893, the receipts of the Fund have been ₹20,88,593 and the expenditure ₹18,36,862.

“(b) The balance to credit of the Patwari Fund on 31st March, 1892, is reported by the Comptroller General to have been ₹3,95,943; but no recoveries for cost of supervising establishments have yet been made from the Fund under section 146A. of the Land-revenue Act in respect to districts of which the re-settlement has not yet been completed. In such districts the cost of these establishments has hitherto been paid from Provincial revenues. If these recoveries are made, the balance will be largely reduced.

“(c) Yes. It is the patwari's duty to assist in settlements, but, if the Hon'ble Member's question points to the employment of patwaris outside the limits of their own villages, I may say that such employment when it occurs is temporary, and devised with the object of promoting greater despatch in the work, and reducing the costs of the proceedings in the tahsil or circle. It ceases with the completion of the preliminary stages of the re-settlement operations.

“(d) and (e). On completion of the re-settlement of a district the usual procedure is to fix the circles within which the patwaris shall exercise their functions. This is done with strict regard to economy, and no larger staff of patwaris is entertained than is necessary. When the number of patwaris and of the supervising establishments is fixed, the cost is calculated and the rate of cess adjusted, so that income and expenditure shall balance as nearly as possible. No further orders on the point seem to be called for.”

The Hon'ble GANGADHAR RAO MADHAV CHITNAVIS asked :—

(a) Is it not the case that short-period settlements have been denounced in very strong terms in several despatches by the Secretary of State, the Government of India, and such officers as Sir Auckland Colvin and Sir Richard Temple?

(b) Whether it is the fact that the period of settlement in the Central Provinces has been lowered down during the current settlement in some districts even so low as only eleven or twelve years?

(c) Is Government aware that such policy has been the source of greatest anxiety and dissatisfaction to the people in the province? If so, will the Government be pleased to reconsider this policy and to extend the periods of the current settlements to reasonably long periods or at least to their former period?

The Hon'ble SIR ANTONY MACDONNELL replied :—

“It is the case that short-term settlements have been at various times objected to by various authorities, and the Government of India are not in favour of short-term settlements unless in exceptional cases, as, for example, when a tract of country hitherto inaccessible to trade is being opened up by a railway.

“It is the fact that the term of the current settlement in some districts of the Central Provinces has been fixed at about twelve years. One reason for this is that these districts were being opened up or tapped by the construction of railways, which have already produced a very great increase in the prices of agricultural produce and given an impetus to cultivation and progress in those districts. At the end of ten or twelve years the first effects of such improvements will have worn off, and a more normal state as regards prices and agriculture will have been reached. If in these circumstances the term of the settlement had been long, the State would lose its fair share of the profits

accruing to the districts by the construction of the railways. The rest of the country would then have to contribute that portion of the public burden which in equity should fall on the districts which have especially and largely profited from the public expenditure.

"I may here mention that an improved system of settlement procedure has been introduced, which provides for the continuous maintenance of village records-of-rights, and thus dispenses with the necessity for re-measurements and re-valuations of the soil at each revision of the contract, and saves the people all the harassment which has been looked on as one of the great objections to short-term settlements. It is a part of this new system that the re-settlement of each district is taken in hand in turn, and not of all simultaneously. This arrangement can only be brought about by making the settlement now in progress run for different terms in different districts, that is, by establishing a proper roster for the future. Thus, if the re-settlement of the Raipur District will run from twelve to thirteen years, that of the Bhandara District will probably run from twenty to twenty-three years.

"The Government of India are aware that the landowners of the Central Provinces wish for long-term settlements, and Your Excellency's Government desire to treat this wish with as much consideration as the general circumstances permit. The settlement now in progress in the Central Provinces may be regarded as a process of transition and as laying the foundation for a more settled system of fiscal administration."

The Hon'ble MR. PLAYFAIR asked :—

Whether a copy of the despatch from the Government of India to the Secretary of State on the subject of the proposed amendment of the law relating to Common Carriers in India, and dated Simla, the 13th June, 1893, was sent to the representatives of the Steamer Companies who memorialised Government on the matter with a portion of such despatch erased, and whether the Government will lay a copy of the despatch in full and the answer in full before the Council.

The Hon'ble SIR ANTONY MACDONNELL replied :—

"The answer to the first part of the question is yes. The Companies' solicitors applied on the 6th January for a copy of the despatch in question and a copy was sent them with the following remark :—'The last paragraph of the despatch refers to an individual opinion, and is omitted.' The answer to the last part of the question must be, I regret to say, in the negative, because the paragraph in question did not express the opinion of the Government, with which alone the Companies are concerned."

FINANCIAL STATEMENT FOR 1894-95.

The Hon'ble MR. WESTLAND said :—

"In accordance with the Statutory Rules for the discussion of the Financial Statement of the Governor General in Council, I have caused a printed copy of the Financial Statement of 1894-95 to be delivered to each Member; and I proceed to submit to the Council the explanations I desire to offer with reference to it. Following the example set last year by Sir David Barbour, the prescribed Financial Statement will form the Second Part of the published compilation, and will set forth and explain in detail the various figures of the receipts and outgoings of the Government, being intended both for the information of the public, and as a permanent official record of the financial arrangements and prospects of the current and the approaching year. My accompanying explanation, which will form the first part of the compilation, is intended to give Hon'ble Members a more general view of the accounts and estimates, leaving fuller information regarding the details to be sought for in the more elaborate compilation, which has been printed and distributed in accordance with the rules.

"I have so recently had occasion to lay before Hon'ble Members a review of our recent and present general financial position that I am to a certain

extent discharged from the obligation to look on this occasion beyond the figures of the three years, the finance of which I have to explain, *viz.*, the past year, the current year and the coming year. I do not think that any Finance Minister has yet had the evil fortune to present figures which for all three years shew a deficit of Revenue, but I shall not waste the time of the Council in again going over the ground covered by the statement I laid before them three weeks ago, and bemoaning the adverse fate which a continually dwindling rupee imposes upon us. I pass at once to the consideration of the accounts and estimates which it is my duty to explain.

"ACCOUNTS, 1892-93."

"The accounts of 1892-93, as finally made up, shew a deficit of Rx. 833,412, as compared with the deficit in the Revised Estimate of Rx. 1,081,900. The improvement, which amounts to Rx. 248,488, is composed of a number of small differences scattered over both the Revenue and Expenditure heads, none of which are large enough to require particular mention. In short, the Revised Estimate presented to the Council twelve months ago represented as accurately as an estimate could be expected to do the outturn of the year. The accounts were made up at an exchange a little less than 1s. 3d. per rupee; the total amount of Council Bills drawn during the year being £16,532,215 at the average rate of 1s. 2'985d.

"The usual appropriation report, containing the Comptroller and Auditor General's review and comparison of the estimates and accounts of the year, was published in last week's Gazette of India; and with it the year's accounts are consigned to past history.

"REVISED ESTIMATES, 1893-94."

"As compared with the Revised Estimates for 1892-93, which we have seen were very accurately justified by the final figures, the Budget Estimate of 1893-94 provided under *Revenue* heads for better Land Revenue Rx. 299,600, worse Opium Revenue Rx. 650,300, worse Salt Revenue Rx. 60,800, better Railway Revenue Rx. 487,500, and a number of minor differences. In the aggregate the difference was a difference for the worse of Rx. 15,500.

+	299,600
—	650,300
—	60,800
+	487,500
Net	— 76,000

"The Revised Estimates of 1893-94 shew that we have had a very favourable Land Revenue year, even after taking into account the fact that Rx. 207,200 of the increase comes in, in Madras and Bombay, by deduction from, or charge to, other heads. The return is about 25½ crores, whereas we have never yet come up to 25, and is Rx. 335,100 in excess of Budget. But, on the other hand, the loss of Opium Revenue is by Rx. 621,800 greater than anticipated, and whereas the lowest figure recorded for many years has been Rx. 7,879,182, we this year estimate to receive only Rx. 6,694,400. The loss under Salt Revenue has been much greater than anticipated, being Rx. 241,600 as compared with Budget Estimates. On the other principal Revenue heads taken together there has been a gain as compared with Budget of Rx. 252,000. Railways have done extremely well during the year, the Revenue being taken at Rx. 654,800 better than Budget, and more than a crore better than last year.

	335,100
	621,800
	241,600
+	252,000
+	654,800

"These differences and a number of minor ones give us a net improvement of Rx. 423,800 upon the Budget Estimates on the Revenue side,* of which Rx. 104,900 goes to Provincial account, leaving Rx. 318,900 for Imperial.

Net + 378,50

"The Budget Estimates of the year were for a deficit of Rx. 1,595,100 upon the year's account. With the improvement of Revenue which I have noticed, our Expenditure if kept within estimate would have brought out at the end of the year a deficit of only Rx. 1,276,200. Our deficit, however, stands at Rx. 1,792,800, or Rx. 516,600 greater than this figure. And indeed, as a short opium crop has saved us Rx. 370,100 on our estimated opium payments, I have really to explain Rx. 886,700 of excess of Expenditure over Estimate in 1893-94.

1,595,100
— 318,900
1,276,200

"The only heads of *Imperial Expenditure in India* which shew any noteworthy excess of Expenditure over Estimate are Interest on Debt (Rx. 159,500),

* I neglect for present purposes the fact that about Rx. 30,000 of this is due to the operation in 1893-94 of the new Tariff Act.

Working Expenses of State Railways (Rx. 151,500), and the Army Expenditure (Rx. 318,300). The excess under the first represents for the most part the discount on the Loan raised in August, which amounted to Rx. 133,000. The excess Expenditure under the second arises in connection with the larger traffic already referred to. Of the Army Expenditure Rx. 263,500 is due to Exchange Compensation Allowances: there has also been expenditure in excess of the Budget Grants of Rx. 21,500 for certain special military and political operations, of Rx. 48,100 for special expenditure in connection with the Gilgit Agency, and Rx. 26,700 for special purchases of horses and mules: on the other hand, savings are anticipated from some of the Budget Grants.

159,500
151,500
318,300
629,300
— 89,000
540,300

" We have saved Rx. 89,000 by short Expenditure upon Special Defences.

" The items I have mentioned account for excess Imperial Expenditure in India of Rx. 540,300. The smaller differences result in a net saving of Rx. 26,600, and the real excess in the total figures, after allowing for Opium, is Rx. 513,700. So that we have saved more than enough, in minor differences over the rest of the account, to pay for the Exchange Compensation Allowances to non-military officers. These were not included in the Budget, but are estimated at Rx. 137,800 under the non-military heads.

" The *sterling expenditure* account compared with Budget Estimate shows £104,100 excess payments under Interest; excess marine charges £27,300; short charges for special defence works £66,000, giving, with a few smaller differences, a net excess of £65,800.

104,100
27,300
—66,000
65,400

Net

" The *exchange* upon the expenditure was estimated, at 1s. 2½d., to cost Rx. 9,935,900; it is now estimated at Rx. 307,200 more.

" Adding together these items, the deterioration which I have explained on the expenditure side amounts to the figure above stated, namely:—

	Rx.
Imperial Expenditure in India	513,700
Sterling Expenditure	65,800
Exchange	307,200
TOTAL	886,700

and leaves the year's account in deficit by Rx. 1,792,800.

" I ought to mention, as a matter of some public interest in connexion with the estimates of 1893-94, that the Royal Commission on Opium is expected to cost in India about Rx. 20,000, and in England about £1,500; of these amounts, half will be charged to Indian Revenues. The smallness of the expenditure is for the most part due to the fact that the Commissioners (except the one who was placed on the Commission as an officer of the Government of India) neither required nor received any remuneration for their services, being determined that their laborious task should cost as little as possible to the people of India.

" BUDGET ESTIMATES, 1894-95.

" In explaining the Budget Estimates for 1894-95 I ask the Council first to go back to my statement that the Revenue in the Revised Estimates of 1893-94 falls short of the Budgetted Expenditure of that year by Rx. 1,276,200. Our revenue of the coming year is largely estimated upon the basis of the Revised Estimates of the current year, and I propose first to shew, as compared with those Revised Estimates, what additional Revenue under the same heads we may expect to come into our account during the year 1894-95.

" First, under the principal *Revenue* heads, the Estimates of Land Revenue show an increase of Rx. 211,300 upon the high figures of 1893-94; and Salt will, we hope, recover from its backward position of the current year, and bring us in an addition of Rx. 283,000. Under both these heads in fact we have some reason to think that certain short collections of February and March, 1894, will come into the accounts of April or May, that is, of 1894-95. On the other hand, we do not think it safe to take Opium at even the figure of 1893-94; our realisations are necessarily affected by the adverse exchange arising out of the low price of silver, and we estimate a falling-off of

+211,300
+283,000
—300,800
—1,600

Net . +191,900

Rx. 300,800. The remaining principal heads show some increases and some decreases, but on the net account a decrease of Rx. 1,600, giving for this section of the accounts a net increase of Rx. 191,900. To this we have to add the estimated increase in Railways of Rx. 201,900 and in Irrigation of Rx. 144,200; but, on the other hand, we lose Rx. 160,400 under Mint Receipts (by reason of discontinuance of coinage). The net amount of all these is an increase of Rx. 377,600, which, by a number of minor differences under other heads, becomes Rx. 395,400. Of this total amount of increase of our revenues, Rx. 240,300 belongs to the Provincial account, and Rx. 155,100 to Imperial. In respect of Revenue, therefore, we expect on the Imperial account to be better off in the approaching year by only Rx. 155,100, as compared with the Revised Estimates of 1893-94; and the result therefore is that if we had on our expenditure side merely to meet the same Imperial expenditure that was provided for in the Budget of last year, we would be, with the revenue we anticipate, in deficit by Rx. 1,276,200, less Rx. 155,100, or Rx. 1,121,100.

+191,900
+201,900
+144,200
—160,400

+377,600

"The deficit we will actually have to meet will be this amount *plus* any amount by which the expenditure for which we have to provide in the coming year exceeds that of the Budget Estimates of 1893-94. To find what this addition will be, take first the estimate of *Imperial expenditure in India*. The figures stand as follows:—

	Budget, 1893-94.	Budget, 1894-95.	Increase or Decrease.
	Rx.	Rx.	Rx.
Direct charges on Revenue	4,614,200	4,662,300	48,100
Interest	55,400	—113,400	—168,800
Post Office, etc.	2,081,400	2,073,200	—8,200
Civil Departments	3,134,500	3,240,100	105,600
Miscellaneous	688,400	700,000	11,600
Famine	1,119,300	1,121,200	1,900
Railway Revenue Account	11,597,400	12,051,100	463,700
Irrigation	1,349,300	1,373,200	23,900
Buildings and Roads	1,878,500	1,507,800	—370,700
Army	15,693,500	16,169,200	475,700
Special Defence	252,300	113,500	—138,800
TOTAL	42,464,200	42,908,200	+444,000

"The increases and decreases in this statement, which are less than Rx. 50,000, require no remark; they may be described as ordinary variations. The decrease under Interest merely means the transfer of more interest to the Railway Revenue account, the net increase under these two heads, Rx. 294,900, representing the additional working expenses and surplus-profits payments arising in connection with the larger traffic. Under Civil Departments we have a net increase of Rx. 105,600, of which the principal items are Rx. 28,500 under Administration (mostly Exchange Compensation allowance), Rx. 139,800 under Political (additional subsidy to the Amir Rx. 60,000, probable expenditure of demarcation under the treaty Rx. 50,000, Exchange Compensation Rx. 23,400); other increases Rx. 41,600 mostly due to the Exchange Compensation; savings in Police Rx. 26,900 (chiefly in Upper Burma); and savings under Marine Rx. 77,400 (mostly counterbalanced by short-receipts).

463,700
—168,800

294,900

28,500
139,800
41,600
—26,900
—77,400

Net . 105,600

"The decrease of Rx. 370,700 under Buildings and Roads is due to economies forced upon us by our present financial condition. We have saved Rx. 194,200 by reducing the grant for Military Works, and Rx. 176,500 by cutting out practically every new work upon the Civil side (under India, General, and in Upper Burma) to which we are not absolutely committed.

"The Army expenditure shows, as compared with the estimates presented last year, an increase of Rx. 475,700. Of this amount, the variations in pay and allowances which depend upon Exchange alone account for Rx. 390,100.

"For apart from the question of Exchange Compensation, the pay of the British soldier is fixed in sterling, and the rupee payment depends upon the rate of exchange annually fixed for the adjustment of transactions with the English Treasury. That rate was for 1894-95 fixed, as usual, upon the basis of the rates actually current in December last (namely 15½d.); but, owing to the peculiar circumstances of the year, the rate has been declared 'subject to revision hereafter, should it be deemed necessary, in consequence of the actual rate varying greatly from the official rate for any considerable length of time.'"

"The balance of the excess, or Rx. 85,600, is composed of several items, of which a fuller account is given in the second part of this statement.

<p>£</p> <p>+ 288,500</p> <hr/> <p>— 33,300</p> <p>— 12,600</p> <p>— 69,700</p> <p>— 152,100</p> <p>— 34,300</p> <hr/> <p>TOTAL . — 302,000</p> <hr/> <p>NET . — 13,500</p> <hr/>	<p>£33,300 on the Marine charges (as last year's estimates contained some special construction charges); of £12,600 under Territorial Pensions (due to the death of Maharaja Dhulip Singh); of £69,700 under Army charges (a balance between a large saving in Military stores and an increase in non-effective charges); and of £152,100 under Special Defence Works, the expenditure on which is coming to an end.</p> <p>"The other differences are small, and involve a net decrease of £34,300.</p> <p>"The <i>Exchange</i> upon our expenditure was in last year's Budget taken at 14½d., and came to Rx. 9,935,900. This year we take 14d. as our rate, and the <i>Exchange</i> comes to Rx. 11,307,400, so that we have an excess expenditure to provide for of Rx. 1,371,500.</p>
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"Now, bringing all these increases of expenditure together, we have, as compared with Budget Expenditure of 1893-94,—

	Rx.
In India—Imperial account—increase	444,000
In England, decrease	—13,500
For Exchange, increase	1,371,500
NET INCREASE	1,802,000

"I have shown that our estimated revenue of 1894-95 falls short of the Budget expenditure of 1893-94 by Rx. 1,121,100; it therefore falls short of our budgetted expenditure of 1894-95 (so far as we have gone) by Rx. 2,923,100.

"The difference between this and the 3½ crores I gave in my Statement of March 1st is mainly in the reductions we have effected, chiefly under Buildings and Roads, both Military and Civil, in order to meet the shortness of our means.

"SPECIAL MEASURES TO MEET THE DEFICIT.

"This amount then, Rx. 2,923,100, is the deficit which we have to take special measures to meet. The first of these special measures is the re-imposition of Import-duties for which the Council passed a Bill on March 10th. The annual revenue to be obtained by that measure I then stated at Rx. 1,400,000, but the measure was modified in Select Committee by the reduction of the first-proposed duties on iron and steel, and I now put down the revenue at Rx. 1,350,000. I make a deduction of a little over ten per cent. for short collections the first year, and the actual figures passed into the estimates on account of the duties are—

	Rx.
Revenue (after deduction of Refunds)	1,200,000
Establishment	60,000
Net Produce	1,140,000

"The next measure is that we are obliged to suspend the famine grant for the time. This is, as has been often explained, the grant of surplus revenue to the construction of Protective Railways and Irrigation Works. Part of the

original Rx. 1,500,000 is already pledged, that is, it is used to meet the loss to Government on its contracts in respect of the Bengal-Nagpur and Indian Midland Railways. That loss, in the coming year, is estimated at Rx. 368,800, and there is also an estimate of Rx. 10,000 for actual famine charges; so that of the whole grant only Rx. 1,121,200 is capable of being resumed, or rather withheld. We have deemed it expedient to allow Rx. 45,000 on account of certain Irrigation works to remain charged against this head, but the remaining Rx. 1,076,200 will remain unspent in 1894-95. The principal Railway work which is being charged to this head at present is the East Coast Railway. And, as this work is classed also as a Productive work, a considerable grant has been given to it, under the head of Expenditure not charged against Revenue, so that this particular work will not very greatly suffer by the suspension of the grant. But this only means that the effect of the reduction is passed on to other Railway projects.

"One other measure we have been obliged to take, namely, to call on Provincial Governments for contributions to our aid, in other words, to force upon them severe economies, and appropriate the results to the benefit of our own account. The Government of India were most unwilling to have recourse to a measure which practically means the stoppage for the time of all administrative improvement, a measure which they feel must take all the heart out of Provincial Governments, by making them surrender all the fruits of careful administration, to fill the yawning gulf of our sterling payments. But, as the Government of India said in addressing its demand to them, 'the imperious necessity for imposing new taxation obliges the Government of India first to exhaust all available methods of increasing their resources; and this necessity is the only justification they can put forward for so soon making a practical revision of "contracts" made only two years ago, and calling in balances which the Local Governments might legitimately claim as pledged to them for the purpose of administrative improvement.'

"The Government of India wish to acknowledge the readiness with which this demand has been met. The demand was issued on March 1st; it had been complied with by March 12th. Though not very large in amount, except in one case (that of Lower Burma), the demand comes so closely after the adjustment of assigned revenue to assigned expenditure that it means in every case the adoption of active measures to restrict expenditure; and it must be remembered also that it comes after the Local Governments have already had, in the Exchange Compensation allowances, to meet new expenditure over and above their assignments.

"The total amounts obtained from the Local Governments come to Rx. 405,000, their balances being, in nearly every case, reduced by the demand to the minimum prescribed by the Secretary of State.

"By these three measures the deficit in our account is reduced by Rx. 2,621,200, namely:—

	Rx.
New Import-duties, net produce	1,140,000
Suspension of Famine Grant	1,076,200
Contributions from Local Governments	405,000
	<hr/>
	2,621,200

from Rx. 2,923,100 to Rx. 301,900, at which figure it stands in the final statements.

"I have already in my statement made in this place on March 10th given a full account of the reasons which have led to the Government accepting this deficit for the year 1894-95. I shall not weary the Council by a repetition of a subject then very elaborately discussed.

"CLOSING OF THE MINTS.

"The central fact of the Financial History of the year was the closing of the Mints on 26th June last. When the last Budget Estimates were presented to this Council, the Government of India were waiting for the Report of the

Committee assembled under Lord Herschell's presidency, to whom had been committed the examination of the Currency proposals of the Government of India. The Committee reported under date May 31st. Their recommendation was as follows :—

'It remains for us to state the conclusions at which we have arrived. While conscious of the gravity of the suggestion, we cannot, in view of the serious evils with which the Government of India may at any time be confronted if matters are left as they are, advise Your Lordship to overrule the proposals for the closing of the Mints and the adoption of a gold standard which that Government, with their responsibility and deep interest in the success of the measures suggested, have submitted to you.

'But we consider that the following modifications of these proposals are advisable. The closing of the Mints against the free coinage of silver should be accompanied by an announcement that, though closed to the public, they will be used by Government for the coinage of rupees in exchange for gold at a ratio to be then fixed, say 1s. 4d. per rupee; and that at the Government treasuries gold will be received in satisfaction of public dues at the same ratio.'

"The Government of India, having considered the Report, telegraphed to the Secretary of State on June 15th, proposing to take immediate action on this decision; the Secretary of State's consent was given on June 20th, and the necessary legislation was carried through on June 26th.

"It was, of course, expected that the value of silver would be immediately affected by this change. It stood at about 38d. till June 25th, and then in four days it fell to 30½d. In July it recovered in the first week to 34d., but settled afterwards at about 32½d. In August and September it stood at about 34d., but it fell during October, and its price from then till the middle of January stood at about 32d. After this, a renewed fall set in, and in the first week of March the price was quoted at 27d.; at that price the metallic value of the rupee is about ten pence farthing.

"Meantime, Silver legislation was taking place in the United States of America. Congress met on August 7th, and a Bill for the repeal of the silver purchase clause of the Law of 1890 was speedily introduced and was passed on August 28th by an unexpected majority. The Bill remained under discussion in the Senate from August 28th till October 30th, when it was passed after a strong opposition. It received the President's signature on November 1st. But it will be seen from my statement of the history of the price of silver that the legislation of the United States was practically a foregone conclusion. Its effect had been discounted, and the final passing of the law produced but little change in the price. The doubtful element in the case was the Indian legislation, and when that legislation became an accomplished fact the price of silver immediately assumed a lower level.

"During the months succeeding the closing of the Mints the price was favourably affected by a strong demand from India. The amounts imported into India during these months were Rx. 2,019,100, Rx. 781,400, Rx. 858,400, Rx. 1,127,400, Rx. 450,400, Rx. 926,600, Rx. 1,658,400, and in February Rx. 1,167,800. Total Rx. 8,989,500.

"We have naturally been very much interested in the question what became in this country of these large imports of silver, but our enquiries have satisfied us that there has really been a very large demand for it for private use and possibly also for hoarding. The divorce between the value of coined and of uncoined silver brought about a state of things utterly unknown in Indian history—in the experience at least of any of the present generation—*vis.*, that uncoined silver could be sold at a profit for considerably less than its weight in coined silver. Silver dealers rushed in to make a profit out of the inability of the ordinary Indian to understand that it was not necessarily a profitable transaction to buy a tola of rupee-silver for fifteen annas. The question was violently agitated of imposing a silver import-duty, so as to prevent a demand for silver that threatened to annihilate, by its own force, that balance of trade which had hitherto required settlement by Council Bills. But it was recognized that this demand for silver would have to be exhausted before our new Currency policy could have a fair chance, and it was determined to leave it to the operation of natural causes. The announcement was made upon January 18th that no duty would be placed on imported silver in aid of the Currency policy.

"A certain amount of this silver, but not, so far as we can find, a very large amount, passed into Native States for use in coinage. It was easy to foresee that, by the closing of our Mints, our rupees would be appreciated with reference to the silver coinage of Native States, especially if measures were not adopted in these States to restrict their coinage in a corresponding measure. We advised the various Durbars to watch the current rate of exchange between their rupees and the Government rupee, and most of them stopped coinage very shortly after we had done it. The Native States are not, however, so favourably situated as we are with reference to the maintenance of an appreciated coinage; for their rupees can, in most cases, be manufactured without elaborate machinery, and so far as we know (though we have not yet full information on the point), the local systems of currency are in very few cases strictly limited, like our own, to coin issued by the State in which it is current. We are, however, continuing to watch the effect of our policy upon the coin of Native States, and to advise them, from time to time, as to the economic effect of measures taken by ourselves or intended by them.

"This excessive import of silver was not the only obstacle which our Currency measures had to meet with. We had been obliged, for reasons for which we were not responsible, to initiate these measures at the most unfavourable time of the year, namely, the beginning of the slack season—that is, the season when our exports are smallest; and the refusal of the Secretary of State to issue his Bills under $15\frac{1}{4}d.$ brought other importers into competition besides the importers of silver, and the balance of trade on the whole actually turned against India for a time. I think it is now recognized that the policy of refusing to issue Bills was a mistaken policy, and that it would have been better to issue Bills moderately so as to meet the demands on the Home Treasury. But the circumstances we had created were altogether new, and both officials and merchants and bankers had all to learn, by actual experience, what new economic forces had been called into existence, and how they affected the question of the appreciation of the rupee. The Secretary of State announced, on January 20th, his abandonment of his attempt to maintain a forced value for his Bills, and since then the course of commerce has given us ground for expecting that we shall be able to maintain the rupee at a value considerably above its metallic value, though not as yet approaching the limit at which there is any chance of its functions as a Currency beginning to be replaced by gold.

"The first considerable issue of Council Bills was on 31st January, when a rate of $14\frac{3}{8}d.$ was obtained. The rate fell, till on the 26th February it stood at $13\frac{1}{2}d.$, but it has since then recovered to about $14d.$

"The question of the future value of silver is so doubtful that I hesitate to express any opinion regarding it. We are told that it has now touched bottom, but we have been told that very often, in past times, and yet it has sunk lower. I do not agree with those who think that if we were to open our Mints we would benefit by enhancing the value of silver. It should be remembered that we can enhance that value only by actually absorbing a considerable share of the world's produce of the metal. But the absorption and coinage of a large amount of silver is an effect that can only follow, and be concomitant with, a fall in the value of the rupee. It is, in fact, economically, the effort of the Currency of the country to adapt itself, by increase in volume, to its decrease in value. In other words, if the opening of our Mints is to enhance the value of silver, it can do so only by a process which involves the depreciation of the value of the rupee; and therefore, as it seems to me, no enhancement of the value of silver, brought about by our opening our Mints, can be of any advantage to us.

"I think that even those who do not believe in the ultimate success of our currency legislation must at all events admit that we have, by its means, escaped an immediate disaster; and those who believe that the only way of issue from the difficulty lies through bimetallism will admit that they are several steps nearer its realization when the rest of the world has ceased to rely on India's consent to bear the main portion of the burden of silver-depreciation.

"SECRETARY OF STATE'S OPERATIONS.

"By the circumstances to which I have alluded the sale of Council Bills was practically in suspense from July 1893 to January, 1894, inclusive. The Secretary of State had estimated to raise £18,700,000 by Bills, of which £1,189,200 was the estimated amount of net payments to Railway Companies, the remainder representing the current requirements of the year. During the first three months of the year he issued Bills for £5,722,799, an unusually large amount, which raised his sterling balance on June 30th to £4,173,925; but from that date till the end of January the amounts received were, in each of the seven months, £51,750, £78,250, £6,672, £4,791, £609,544 (in November), £20,937, £90,658; giving a total of only £862,602.

"During this period, therefore, the Secretary of State had to carry on his transactions by borrowing. The high balance of June 30th carried him over July and August, and besides this balance he had at that time over £400,000 in hand on account of a borrowing and repaying transaction provided for in the Budget Estimates. He had estimated to raise £1,300,000 of 3 per cent. stock to pay off Railway debentures, and, though he raised most of this amount in July, the repayments were not complete till October. His cash balance, however, was very low in the end of August, namely, £460,903. In September

he issued 3½ per cent. debentures for £1,386,000, and borrowed temporarily £500,000; and the net temporary borrowings in subsequent months were—October £1,500,000, November £750,000, December £750,000, January £2,750,000, giving a total of £6,250,000.

"The figures as made up on actual accounts till the end of January, and estimates received from the Secretary of State for the two last months, give us—

	Till January : Accounts.	February and March Ac- counts and Estimates.	Total for year.
Funds raised by Permanent Debt	1,386,000	...	1,386,000
Council Bills	6,585,400	2,814,600	9,400,000
Temporary Borrowing (net)	6,250,000	—250,000	6,000,000
	<hr/> 14,221,400	<hr/> 2,564,600	<hr/> 16,786,000

"It will be seen therefore that the Estimate of Council Bills now made falls short by £9,300,000 of the Estimate of last March, and that this amount has been made up by permanent debt £1,386,000, temporary debt £6,000,000, a reduction in the cash balance of £1,013,000: total £8,399,000; besides reductions in the payments to Railway Companies and on account of remittances.

"We have *per contra* an enormous accumulation of silver in our Treasury Balances in this country. The £8,399,000 of debt incurred, and cash balance reduced, during the year are represented, at an exchange of 15d., by Rx. 13,438,400 in this country, and our cash balances in India being practically increased by this amount, stand at the close of January, February and March at the unprecedented figures of Rx. 23,802,200, Rx. 25,016,500 and Rx. 26,251,800 (estimated).

"Next year, it will be seen that it is not the present intention of the Secretary of State to draw Bills on our accumulations of silver in order to pay off his temporary debt. He proposes to borrow £8,300,000, of which £6,000,000 will be used to discharge the temporary obligations outstanding at the end of the current year; and the rest is required for his ordinary transactions. The amount for which he proposes to draw, £17,000,000, is only the expenditure of the year, with the addition of the Capital outlay on account of State Railways, and a portion of his remittance payments. It must, as usual, be understood that these figures are given with reservation of entire liberty to the Secretary of State to vary his borrowings and his drawings as he may find occasion.

" LOANS IN INDIA.

"In the Budget Estimates of 1893-94 we proposed to raise a loan of Rx. 3,000,000. On July 14th, while we were still in ignorance of the approaching failure of Council Bills, a notification was issued calling for tenders for Rx. 3,500,000 at $3\frac{1}{2}$ per cent., and at the same time notice was issued for the discharge of such part of the $4\frac{1}{2}$ per cent. loans of 1878 and 1879 (excluding the 7 shillings per cent. portion) as still remained unconverted, under previous notifications, into four per cents. The loan was raised at an average of Rs. 96-3-2 $\frac{1}{2}$ per cent., producing Rx. 3,366,130, against a nominal value of Rx. 3,499,100 (as Rx. 900 remained unissued). Of the $4\frac{1}{2}$ per cent. loan we estimate to have paid off Rx. 1,100,000 during the current year, leaving Rx. 241,447 undischarged. The three-and-a-half per cents. are now above par.

"It is hardly necessary to say that with our huge silver balances we have no intention of raising a loan in India during the year for which estimates are now being presented.

" CONCLUSION.

"Such then is our programme for the approaching year—a programme of retrenchment and of vigilance, intended to tide us over what I have called a transition period. The means which we have adopted in our Budget Estimates of nearly balancing our Revenue and Expenditure are means which will hardly be available a second time. It is at some risk that we suspend even for one year the provision of a crore or a crore and a half which we shall certainly require if a famine season comes upon us: we cannot call our financial position safe till we find ourselves again with that crore to the good. The forty lakhs also which we obtain from the Provincial Governments exhausts for the time that source of relief from temporary difficulties. A year hence, as I said a fortnight ago, we shall certainly have to reconsider our position, and we hope by that time to have a much more definite knowledge of the conditions upon which our future financial position rests."

PRISONS BILL.

The Hon'ble SIR ANTONY MACDONNELL moved that the Report of the Select Committee on the Bill to amend the law relating to Prisons be taken into consideration. He said :—

"My Lord, in the remarks which I addressed to the Council, when asking leave to introduce this Bill, I gave a brief account of the reasons which had led the Government to propose legislation on this subject. The Council will perhaps not consider it necessary that I should repeat these reasons now. If I may judge from the undemonstrative reception which has been accorded to the Bill by the public, the reasons have on the whole been considered sufficient. In my introductory remarks I also briefly explained the framework of the Bill. That framework is preserved in the Bill as it is now presented to the Council. It is true that many alterations and additions have been made to the Bill during its passage through Select Committee; but the Bill remains, as to its scheme, practically the same as when it was introduced. The main features of that scheme consisted in the retention in the Act of as many principles of permanent operation as possible, and the relegation to rules of such matters of internal discipline and control as were liable to be influenced by circumstances, and to vary from time to time. This scheme has been challenged from two opposite quarters. From one side it has been said, why put so much into the Act and not leave more to executive discretion? From the other side it is objected, why leave so much to executive discretion and so little to the Act? There is no doubt an element of justice in both views; but the Committee thought that a middle course was preferable to either extreme—a course which aimed at borrowing what was good in the two extremes while avoiding their defects. How far we have succeeded experience alone can shew; but if we have failed it has not been for want of care and deliberation.

"I do not propose to detain the Council by going *seriatim* through all the changes which have been introduced into the Bill. The changes are printed in italics in the edition of the Bill which has been presented to Council, and are apparent at a glance. I may, however, call attention to a few of the more important alterations. It will be in the remembrance of the Council that I laid stress when introducing the Bill on the distinction drawn between a prison and a subsidiary jail. The latter institution is excluded from the operation of the Bill, unless by special order the Local Government brings it within the scope of the measure. This distinction has been preserved; but the definition of 'prison' has been so recast as to cover all the ground necessary in a neater and more effective manner than in the first draft. For this improvement I am primarily indebted to the Inspector General of Jails, Madras. Instead of endeavouring to describe in the Act what a subsidiary jail is, we now, having defined a 'prison,' leave the Local Governments free to declare what subordinate or minor institutions shall be treated as subsidiary jails and what provisions of the Act and the rules made under it shall apply to them.

"The chapter relating to the duties of prison-officers has been very carefully revised and expanded with a view to the clearer definition of each officer's responsibilities, and an important new provision has been inserted declaring convict-officers to be public servants within the meaning of the Indian Penal Code. This supplies a remedy for an inconvenience which has been felt in practice.

"In Chapter V of the Bill we have inserted a substantive provision that prisoners may be confined either in association or separately. My Lord, our present system of jail administration in India is based on the detention of prisoners in association with each other. There is, of course, classification of prisoners in our jails according to the heinousness or habitual character of their offences—a classification which is more or less complete according to the construction of the jail. But there is always association of the individuals composing the class. Against the association of prisoners while engaged in labour, I have nothing to say; I am in favour of it. But the association of prisoners at other times, and especially at night, is more open to objection. For financial and other reasons the full extension of the system of separate confinement is still a matter of the distant future, but the separation of prisoners at night is more within our means and power. Improvement has already begun in several jails of this and other provinces, by providing cubicles made of wire-netting, by which each prisoner is confined to a separate compartment without any alteration in the general structure of the ward being made necessary. I do trust that this system, or some other equally effectual system, will be as soon as possible introduced into every jail in the country, and that in this way prisoners may be restrained from communication with each other at night time, when control over them must be necessarily lax. The inter-class segregation of the more respectable and least culpable from the others would thus become easy, and the demoralizing influences of jail life would be proportionately reduced.

"The chapters of the Bill, my Lord, which relate to the Food and Clothing of Civil and Under-Trial prisoners, to the Employment of prisoners, their Health and their Communications with their friends have been carefully revised; and certain suggestions, in connexion therewith, emanating from a Calcutta Association which takes an interest in jail administration have been considered. I desire to call attention to two of these suggestions which seem to me to be typical of the ideas which are prevalent in Native circles on the subject of prison-discipline: One is that the rigour of prison-discipline should be moderated in regard to convicts of respectable social standing; the other is that prisoners sentenced to short terms of rigorous imprisonment should be dealt with more leniently than prisoners sentenced to similar imprisonment for longer periods.

"My Lord, I have no doubt that a feeling does prevail, among a considerable section of educated people in this country, that our system of jail-discipline imposes a specially heavy punishment on members of the better classes of Native society who have the misfortune to transgress the bounds of the law and to find themselves in jail. The section of Native society—I refer especially to Hindu society—to which I am alluding urges that, having regard to the sanctity

of caste in the eyes of all orthodox Hindus, and to the difficulties in the way of caste observances which prison-discipline imposes, it is a great punishment for, let me say, a zamindar or a professional man to find himself in jail; it is a greater punishment for him to have to do unaccustomed labour. Why subject him to the further punishment of association with criminals of the baser kind, and to a regimen which, though wholesome of its kind, is entirely different from what he has been accustomed to? This is the view of Native society—at least of a considerable section of it. It is of course easy to marshal reasons against that view; and I shall not trouble the Council by going over hackneyed arguments with which they are no doubt familiar. But I would say this much, that in India members of the respectable classes come much more frequently into collision with the law than in England. This I believe to be largely due not to the innate perversity of the Indian gentleman, but to the circumstances that the vast bulk of the people are connected with the land; that the relations between the land-owning and rent-paying classes have been and still are often strained; and that the land laws have not been as satisfactory as they might have been. But, however that may be, men of the middle classes, especially small landlords, do, I think, get into difficulties with the law more frequently in this country than in England; and, as these difficulties do not involve any particular moral depravity, there is a feeling that the circumstances ought to be allowed for, and that the theoretic ideas of equality in punishment which are rightly enforced in England ought, in such cases, to be modified when applied to this country. My Lord, I do not speak in this matter for the Select Committee, but for myself. I wish to say that the views I have referred to deserve consideration, and I am glad that, in the Bill as now presented to Council, the Government of India and the Local Governments have the widest executive powers, so that any arrangements which they may desire to introduce shall be covered by the provisions of the Act.

"In regard to the question of punishment for short-term prisoners, I cannot feel the same sympathy as in regard to the segregation of prisoners of the better classes sentenced for misdemeanours. It is an accepted principle that prison-discipline in the early days of rigorous imprisonment should be sharp and deterrent. If the sentence be short and the discipline mild, then the jail becomes, for malefactors, a pleasant retreat in hard times—a *sosur bari*, to use a suggestive Bengali term. But in this, as in all things, there is a 'sweet reasonableness' to be aimed at. In jail matters the best evidence of its attainment is shewn by prisoners leaving the jail better and wiser men. I would encourage jail-officers to make within the law the attainment of that end their guide in apportioning labour and in enforcing discipline.

"When introducing the Bill, my Lord, I anticipated that discussion was most likely to arise in connexion with Chapter XI of the Bill, which deals with prison-offences. I am glad, however, to say that the Chapter has proved non-contentious, and that the arguments in favour of the Bill as drafted were considered adequate. Some improvements have been introduced, but the Chapter remains substantially unaltered. I have great hopes that its provisions will be effectual in checking unnecessary divergencies in prison-discipline, while allowing to Local Governments as much discretion as is needed.

"I do not think, my Lord, that at this stage I need detain the Council any longer, and I shall therefore conclude by saying that the Select Committee appointed to consider this important Bill was an unusually strong one—strong not only in numbers but, if it be permitted to me to say so, also strong in the ability and experience of its members. The Committee have considered the Bill with the greatest care and deliberation, and have been able to make an unanimous report. I am in hopes, my Lord, that the result of the Committee's deliberation will be approved by this Council and by the public, and that the measure on which so much care has been bestowed will in practice be found to be a valuable addition to our statute-book."

The Hon'ble MR. LEE-WARNER said:—"My Lord, I had not intended to make any remarks, but in view of what has fallen from the Hon'ble Mover of the Bill I would beg to observe that in the Bombay Presidency at least the land-owning class of Native gentlemen do not furnish any considerable contingent

to the 'Native gentlemen' who unfortunately find themselves in jail. Any attempt, moreover, to treat the inmates of jails differentially as regards jail-discipline with reference only to their status out of jail would seem to me inexpedient. It is the function of the Magistrate to apportion his penalty with due regard to the personal and other circumstances of the case, but beyond that I think no further class differentiation based upon caste or social, and not on moral, grounds, is needed."

The Hon'ble GANGADHAR RAO MADHAV CHITNAVIS said :—" Before the Prisons Bill passes into law, I crave Your Lordship's permission to submit a few remarks on the system of separation of prisoners in our jails according to the nature and gravity of the offence they are guilty of. So much has just been said in* favour of this system by the Hon'ble Mover of the Bill that I need only confine my remarks to only a few words. An attempt has been made, my Lord, by the Select Committee to give effect to the principle of separation as far as may be. Section 28 of the Bill now presented lays down that convicted criminal prisoners may be confined either in association or individually or in cells, or partly in one way and partly in the other. Section 60 empowers the Local Government to make rules for the classification of prisons and description and construction of wards, cells and other places of detention, as well as for the classification and separation of prisoners. The carrying out of this principle is a measure which is called for alike in the interests of the prisoners themselves as well as of society. I am well aware that in the present state of the finances of the Empire we cannot reasonably look forward to any radical change or reform in this direction. Yet the recognition of the principle is something and its inclusion in the Act which consolidates the law relating to our prisons is a step gained. That indiscriminate mixing of prisoners guilty of offences of various degrees of moral delinquency both by day and by night, while working or otherwise, is undesirable, can scarcely be questioned.

" In the mufassal we often hear it complained that serious evil results from the practice of allowing prisoners summarily convicted for the first time for light offences to associate while in prison with prisoners who are hardened criminals or who have been convicted of serious offences.

" It often happens that such a system tends to augment that criminal fraternity which it is feared at the present day exists in many of the big towns like any other community in the midst of a well-ordered society. The way in which persons summarily convicted should be treated is a matter deserving of very careful consideration, but the very large number with which we have to deal and the limited accommodation of our prisons makes it especially incumbent upon us to act with the utmost caution and care, lest, as has been said, we 'should mingle with the corrective a sort of moral poison which would rather tend to the greater depravation of the offender than would the punishment to his intimidation or amendment.'

" When it is borne in mind that in the inmates of our prisons are to be found such characters as these—"the trivial offender of tender years and yet undepraved morals, the honest and industrious citizen whom a momentary impulse of passion or violence of provocation has betrayed into the commission of an assault, the modest female whom the strength of temptation or the pressure of distress has impelled into a breach of trust or a petty theft, the young and artless who have been the dupes of the more designing, the unhappy culprit guilty of a first offence and that too involving neither violence nor malevolence"—the serious consequences of allowing them to be contaminated and polluted by association with confirmed and hardened criminals in whom the moral sense is altogether dead would be at once apparent. The treatment which these new offenders receive in the jail and the experience they there imbibe constitute for them the crisis of their lives. They may either be restored to society, amended in morals, confirmed in habits of strict discipline and honest industry, shielded in reputation and thankful for such a change in their character, or they may leave the doors of the jail saturated with the moral poison received from their associates, thoroughly depraved in character by companionship with the more profligate of their class, and with their minds filled with deep and lasting resentment against the whole community. These

are the men who after they leave the jail form themselves into gangs and prey upon society at large.

"Humanity and policy alike thus call for a reformation of a system which has a tendency to lead to such dire results. The first attempt in the direction of the reforms I have attempted to indicate was made by the Committee of 1838, whose recommendations, as the Hon'ble Mover of the Bill told us the other day in his exhaustive speech, turned towards the congregation in central prisons or penitentiaries of all prisoners sentenced to more than one year's imprisonment and in the retention in district jails of prisoners sentenced to shorter terms. For the complete success of such a policy a much larger expenditure of money was necessary than the Government could see its way to incur. Yet it must be admitted that the principle has been kept in view and sustained efforts have been made to give it effect consistently with the funds that could be made available for the purpose. At the same time it goes without saying much yet remains to be done, and I believe that the provisions now embodied in the Bill will enable the Local Governments to arrange for a more rational treatment of first criminals, and as funds permit to carry out in prisons a thorough classification of prisoners according to the nature of their offences and their separation according to the degrees of their crimes.

"The present Bill is no doubt a great improvement on its predecessor, and although, like everything human, it may be susceptible of improvement, it will have justified its introduction if it had done nothing else than to bring about a uniformity of system in the matter of jail administration in various parts of the Empire—a uniformity without which no prison reform of a general nature is possible or practicable. It will also facilitate, as circumstances and means permit, the introduction of a system of complete classification as based upon the nature of the crime committed, which, while it will secure for the prisoner the elements of punishment, protection and reclamation, will act as a preventive against a prolific generation of crime with all its disastrous consequences to individuals and the community.

"With these words, my Lord, I submit that the Bill be passed."

The Hon'ble SIR GRIFFITH EVANS said that he wished first to draw attention to a small matter on which he thought a verbal amendment would be desirable. He was not moving an amendment, as he had not got one on the paper, and he only desired to make a suggestion for the consideration of the Hon'ble Member in charge of the Bill. Section 26, sub-section (3), provided "No prisoner shall be discharged against his will from prison if labouring under any acute or dangerous distemper," — that was one branch, and then followed the words "nor until, in the opinion of the Medical Officer, such discharge is safe." He apprehended that it was probably intended to provide that a sick prisoner was not to be discharged "unless" in the opinion of the Medical Officer such discharge was safe. It was very difficult to define what was an acute or dangerous distemper. As it stood it was absolutely illegal to discharge a prisoner suffering under a distemper which was acute or dangerous, and the opinion of the Medical Officer that it was safe to do so would be no protection to the person committing the illegal act. The prisoner so illegally discharged would have a right of action or might recover his expenses for medical attendance after discharge as damages. He only mentioned that because he thought that it would probably carry out the intention to substitute the word "unless" for "nor until". If that was so, probably the Hon'ble Member would be glad to make the change.

In addition to that he wished to make a few remarks about the Bill. This was rather one of those instances which showed how careful one had to be in putting what were really meant to be instructions into the form of positive law. Now, many of these instructions were very good in themselves, but when you came to putting such matters into law you had to remember that you were giving a prisoner the right to file a suit against the Government or the Superintendent of the jail supposing he could show that any damage had resulted to him from the neglect of such statutory obligations and making the rules rigid and impossible to relax without fresh legislation.

How many rights of that kind might be given to prisoners he did not know. He did not suppose that in section 36—in which it was stated that “provision shall be made by the Superintendent for the employment (as long as they so desire) of all criminal prisoners sentenced to simple imprisonment”—any lawsuit would be likely to arise out of that if a Superintendent, on being asked for employment by such a prisoner, replied that he had none to give at the time; he would be breaking the law, but, although he would be breaking the law by saying that, it would be difficult for the prisoner to prove any damage. But, supposing he could show that he suffered damage, of course he would be entitled to compensation, because it would be a breach of public duty. However, he did not suppose that anything of that kind would happen. He was merely pointing out that it was a little risky putting unnecessary things into the shape of law. And, with regard to those things, many of them seemed to him to be matters which could be better provided for by circulars or orders or by Jails Manuals. Here, for instance, was one matter in section 35, sub-section (2), which said:—

“The Medical Officer shall from time to time examine the labouring prisoners while they are employed, and shall at least once in every fortnight cause to be recorded upon the history-ticket of each prisoner employed on labour the weight of such prisoner at the time.”

That seemed to be exactly the kind of thing one would expect to find in a Jail Manual; but it did hardly appear that it was the function of this Council to arrange all such small matters as the periodical record of a man's weight, or he might even say the taking of his temperature. He was not going to oppose the Bill on that account, because he did not think that any particular harm would be done by providing for such matters; he only thought that it was unnecessary and an objectionable kind of legislation.

Another instance.—There were elaborate provisions with regard to how prisons were constructed. First of all, there was a wide definition of a “prison,” which “means any jail or place used permanently or temporarily under the general or special orders of a Local Government for the detention of prisoners.” Then there are certain exceptions, one of them being “any place which has been declared by the Local Government by general or special order, to be a subsidiary jail”. Subject to these exceptions section 4 provided that—

“The Local Government shall provide, for the prisoners in the territories under such Government, accommodation in prisons constructed and regulated in such manner as to comply with the requisitions of this Act in respect of the separation of prisoners.”

Now then you turn to the requisitions of the Act, and you find them in section 27. One of these requisitions is that—

“in a prison containing female as well as male prisoners the females shall be imprisoned in separate buildings, or separate parts of the same building, in such manner as to prevent their seeing, or conversing or holding any intercourse with, the male prisoners.”

Accordingly it would appear that a Lieutenant-Governor, who is the Local Government for this purpose, would be guilty of breaking the law if it were proved that in some out-of-the-way place and owing to faulty construction of a building, although there was segregation, the women were able to see the men at a distance. Putting these things into law seemed to be somewhat unnecessary. In England, where many of these jails, lunatic asylums and so on had to be constructed out of local rates, it was very necessary, when you wanted a particular stamp of jail, that you should put such matters into law, because it was necessary to have a law to enable the Local Government Board to compel the local authority to construct jails of the prescribed sort; but here, where we have to do with a Local Government, one did not see the use of it. The High Court had no power to issue a mandate against the Lieutenant-Governor. There was nobody except the Governor General in Council that could issue any mandate or order, and therefore it would appear that with regard to all these matters of construction, and so on, if the Government issued a circular stating that they desired that a jail should be constructed in this manner, so far as might be, they would be doing all that was necessary. No legislation was necessary to give the Governor General this power.

All he wished to say was that it struck him that there were a good many things in the Bill which might have been provided for in another way, and although it might be said that uniformity was desirable, still that uniformity must be tempered in some cases by local circumstances and necessities, and it was far more difficult to temper it when you had it in the form of an Act like this than when you had it in the form of a circular or resolution.

Then there were the varying circumstances of different parts of the country to be considered. With regard to many things no doubt the Local Governments had been allowed to make rules. What struck one on looking at the Bill was that there were altogether too many matters of detail dealt with in it; at the same time SIR GRIFFITH EVANS did not think that they would do any particular harm, and therefore he did not propose to oppose the Bill; but, having to speak upon it and upon the small amendment referred to, he was obliged to say that it went much too far in taking up matters which did not require legislation to settle them.

His Honour THE LIEUTENANT-GOVERNOR said:—"The opinion of the Local Government of Bengal has been laid before the Supreme Government on the subject of this Bill, and a copy of that opinion has been presented to every Member of the Select Committee and the Council. It is not necessary for me to recapitulate in any detail the views there expressed as to the grounds on which I think that the Bill which we are now discussing is open to objection. My hon'ble friend the mover referred in his speech to one of the principal classes of objection which was taken by me and which has been recapitulated with great force by my hon'ble friend who has just spoken. It was the objection that the Bill has become too much of the nature of a manual of instructions. In this respect it offends against the principles held by a large and important class in India, that the best form of legislating for the country is to pass Acts which shall contain as little substantive law as possible and shall provide that the execution of the principles laid down shall be carried out by rules to be passed by the Local Government. My hon'ble friend has already to a certain extent answered by anticipation my arguments on this subject by asserting that in this Bill we have only the main principles laid down, and that provision exists for the making of a large body of rules by the Supreme and Local Governments. But I venture to think that he has rather exaggerated the strength of his side in saying that the substantive provisions which this Bill contains are those which relate to important principles and to the grand provisions which it is right that the Supreme Council of India should lay down. I am satisfied that any one who studies this Bill will find in it many details which might with advantage have been omitted. My hon'ble friend who has just spoken has referred to one or two of them, and it would be unnecessary for me, especially as the Council is already aware of the instances which I am able to bring forward in support of my views, to follow up this point in detail. But there is a further expansion of the subject which has been touched on just now in the remarks made by Sir Griffith Evans where he said that whenever you constitute a legal offence you create a statutory right on the part of some one to prosecute the person who commits that offence. The objection which I am inclined to take is exactly in the contrary direction. It is this, that so long as you put into your manual of instructions that your subordinate officers should act in a certain manner, so long you are able swiftly and certainly to punish that man or those men if they transgress these rules; but once make their actions a statutory offence, so that these men must be taken before a Magistrate to have the offence proved judicially against them, and you open an enormous area for technical objections either by the offender or his pleader, and for arguments that the intention of offending cannot be proved, or that some formality has been omitted by the prosecution which has nothing whatever to do with the equity of the case or the spirit of the law.

"On grounds of that kind we see over and over again that transgressors are let off by our Courts, and therefore there is a considerable danger in turning acts which are departmentally punishable into acts which are criminal offences under the law. This is a great mistake which is often made by that class of amiable enthusiasts who are extremely anxious to see certain provisions which

they consider right established. They think that so long as an act is departmentally forbidden the offender may escape, and they will not be satisfied until the act is declared to be an offence against the law. It is easy to see the hand of these enthusiasts in the regulations which the Bill contains as to the actions of the Jailor and the Medical Officer and all the jail subordinates. A general opinion has been expressed by this class of persons that there is a great deal of cruelty in our jails and that a great deal of oppression is carried on by subordinate officials, and they yearn to put a stop to such oppression. My hon'ble friend Sir Antony MacDonnell has casually mentioned a fact which contradicts that impression. He has referred to the popular description of a jail as a '*sosur-bari*,' a father-in-law's house, a place of much comfort and contentment. My Lord, I believe that it is in proverbs of this kind, and not in representations from charitable bodies and bands of unpractical philanthropists, that the true mind of the people is to be found. But in spite of this we have had it urged upon us that there is great cruelty carried on in our jails, and it is mainly to satisfy this impression that these provisions have been laid down. They existed in the Manual already, but the public did not know of them. Once, however, put them into the law and constitute them an offence, and in the opinion of the philanthropists you secure that the object of the Government, which is to stop such oppression on the part of its subordinates, will be carried out. My contention is that you have done exactly the contrary; you have put your prisoners into a position of much greater danger, and made it much more difficult to convict and punish the persons in charge of them than was the case before when these acts were condemned by the Manual and punished departmentally but were not declared to be criminal offences to be taken before the Magistrate, judicially proved, and capable of appeal to a higher Court.

"There are two other points which I would wish to mention very briefly in regard to which I think this Bill has also taken a wrong direction. One is that there is too much of an attempt to secure uniformity. My hon'ble friend Sir Antony MacDonnell mentioned this in his opening speech. He said that he was the greatest possible upholder of the rights of the Local Governments and of the necessity of recognising variations according to varying circumstances, but that this was an exceptional case, in which it was necessary that there should be uniformity. I have not been able to satisfy myself that any such necessity has been proved. There are two special instances which I should wish to bring to notice in which this mistake has been made. There is a provision in section 46, clauses (6) and (7), under which the handcuffs and fetters to be used in jails must be prescribed as to pattern and weight by the Supreme Government, and I presume it is intended that the weight and pattern must be the same in all jails in every part of India. I cannot but think that in a country like this, where we have to deal with such varied peoples as the stalwart ruffians of the North-West and the weak, puny-limbed people of Eastern Bengal, uniformity in this respect is undesirable; handcuffs may easily be imagined which would be quite sufficient for a Bengali prisoner, but which a Kabuli prisoner, for instance, might readily break.

"Then you have made provision in the employment section (35) under which a nine hours' labour law is laid down for the whole of India. I have not been able to ascertain the grounds on which this rule has been arrived at or that there is *prima facie* evidence that a working day of the same number of hours should be prescribed for all the climates of India or for all the different races and for all the varying kinds of labour. I think there are many similar instances of this kind in which the Bill has aimed at uniformity where it would have been wise to leave matters in the hands of the Local Government. I may mention here that my hon'ble friend Dr. Lethbridge told me that the provision about fetters was thought necessary because it had been found that in one or more provinces the fetters were of undue weight, and this made it requisite that the Supreme Government should lay down a uniform pattern suitable for all places. Of course, it is possible that the Supreme Government should be wiser than any one Local Government: it is even conceivable that it should be wiser than all the Local Governments put together; but I venture to submit that the best way of controlling Local Governments in matters of this kind is not by providing passages in the law and making statutory offences in this way, but by a system

of inspection, by employing able and capable officers who would go round and see what was actually being done. The Hon'ble Finance Member will remember that when we were colleagues together on the Finance Committee we put that suggestion very strongly before the Government of India. We found as the result of our tour over India that wherever we had gone there was something to learn as well as something to teach, and we held that everybody who goes to inspect other provinces will be able to pick up improved methods of procedure there, for the use of his own province, as well as to suggest improvements from his own experience; that the best way of effecting reform is by sending our officers round, and in that way there would be a general diffusion of knowledge and a check upon any excess or irregularity which a Local Government might be guilty of. I believe, my Lord, that this is the way in which uniformity will be secured better than by provisions of this kind introduced into a law which may not equally suit all parts of India alike.

"I come now to my third point—the restriction of the powers of the Local Government by section 59, which conveys to the Supreme Government alone power to make rules in certain cases. My hon'ble friend referred to section 60, under which Local Governments can make rules, and spoke of it as if it were a large-minded and liberal section which considerably increased the powers of Local Governments. But I venture to think that it does not contain a single item which the Local Government has not already the power to carry out. There is no liberality and no expansion of the powers of Local Governments here; but in section 59 the clause under which the Governor General in Council has the power to make rules, there is a very considerable restriction of those powers. I will give an instance of this. Three years ago, when I was new to Bengal, one of the first things that struck me in the way of reform for the jails in this province was the desirability of releasing moribund or seemingly moribund prisoners, so as to give them a last chance for life, or, at any rate, the comfort of dying in their own homes. I issued rules to give effect to these views on my own responsibility. I did not refer the question to the Supreme Government. I have no doubt that, if I had so referred it, it would have been received with that consideration with which the Supreme Government always does receive such suggestions; but, at any rate, there would have been correspondence and considerable delay in carrying out my views. Discussion subsequently showed that I had not gone too far in the orders I passed, and the only restriction imposed upon me was that in the mortuary statistics the number of released moribund prisoners should be shown as actual deaths, so that the jails should not get undue credit for a low mortality by getting rid of prisoners before their death. That is an instance of a power which Local Governments did possess, which they ought to possess, and which is now taken from them by clause (7) of section 59 of this Bill. I venture to think that it would be a great calamity if any tendency should arise in this Council to interfere with the powers of the Local Governments, or not to give them credit for sufficient knowledge and for doing what is right under local circumstances.

"I make these remarks not with any intention of embarrassing the Government. I believe on the whole that the Bill is a good one, and the individual points to which I have taken objection are small points; but I think it right to make this respectful protest in case there should be any tendency on the part of the Legislature or of this Council to act in the direction in which it seemed to me that it has been acting in this case. I am anxious to impress—as far as my representation is able to impress—upon the Council the importance of not burdening the Supreme Government with more responsibility than it can bear and with the necessity of possessing more knowledge than it can possibly obtain, of carrying out legislation with a more complete confidence in the Local Governments, and of leaving the law so elastic as to enable them to provide for the widely varying conditions of the different parts and peoples of India."

The Hon'ble SIR ANTONY MACDONNELL said:—"I think I may congratulate the Select Committee upon the reception which on the whole the Council has accorded to the Bill. No doubt, the remarks which have fallen

from my friend His Honour the Lieutenant-Governor and from my hon'ble and learned friend Sir Griffith Evans cannot be taken as an approval of the Bill ; but I am glad to learn that they do not propose to oppose the passage of the measure through the Council, and that their remarks were more directed towards placing on record the views which they considered right and proper than with the object of preventing the measure from passing. The only possible objection I can have—and I hope my hon'ble friends will not think me ungracious in making it—is as to the tardiness of their remarks. Their remarks have reference to the framework of the Bill, and, being of that character, I respectfully submit that they would have come more appropriately on the introduction of the Bill, or on the motion to refer it to a Select Committee, which corresponds to the first and second reading of Parliamentary procedure. However, I am more than conscious of the considerate treatment which the Bill has received from Hon'ble Members, and I do not wish to take any further objection on that ground.

“ My hon'ble friend Mr. Lee-Warner made one remark which I think must have been made under a misapprehension. The observations I offered in regard to the treatment in jail of respectable classes of natives had no reference to the question of judicial punishment, but to the question of segregation, and possibly the regiment on which such prisoners should be placed. On the latter point, however, I would touch very delicately, because it is a question upon which I am not myself prepared to express a strong opinion. In regard to what I have said on the subject of segregation, I think I shall have the sense of the Council with me ; but that is a matter of jail administration, which may, with the utmost confidence, be left to the Local Governments.

“ In the remarks which fell from the Hon'ble Mr. Chitnavis I generally agree, and I think that under this Bill, when the jail rules are modified, wherever modification is necessary, all his wishes will be met—one of the principal of those being that habitual prisoners should be separated from prisoners who are not habitual. That, indeed, is one of the fundamental principles of the prison system which we desire to carry out in every jail in the country. It may be possible to go a little further in that direction, and that was what I had in view when suggesting that further segregation of misdemeanants from felons (to use English terms) might be possible.

“ Coming now to the observations of my hon'ble friend Sir Griffith Evans, I would first refer to his criticism of section 26, sub-section (3). The sub-section runs as follows :—

‘ No prisoner shall be discharged against his will from prison, if labouring under any acute or dangerous distemper, nor until, in the opinion of the Medical Officer, such discharge is safe.’

“ That, my Lord, is a reproduction *verbatim* of the existing law. I have much sympathy with Sir Griffith Evans' view that the word ‘unless’ would have been more appropriate in this section and that it should have been substituted for the words ‘nor until’. I was disposed at one time to divide the Council upon that matter, but, inasmuch as the Select Committee were in harmony on most points, I thought it better not to strike a discordant note on this, to ‘stand on the old ways’ and to allow matters to remain as they were. However, I am prepared to accept an amendment in the direction indicated by my hon'ble and learned friend should he be disposed to propose one and should the Council Rules allow.

The Hon'ble SIR ALEXANDER MILLER remarked :—“ I feel bound to say that I shall feel obliged, on behalf of the Select Committee, to oppose that amendment, if proposed.”

The Hon'ble SIR ANTONY MACDONNELL continued :—“ The next question to which my hon'ble friend Sir Griffith Evans has taken exception is section 36. That section runs :—

‘ Provision shall be made by the Superintendent for the employment (as long as they so desire) of all criminal prisoners sentenced to simple imprisonment,’ &c.

“ That is also a reproduction of the spirit of a section of the existing Act, which enables prisoners sentenced to simple imprisonment to engage, if they so

wish, on labour. By labouring they are placed upon a more generous scale of diet. My hon'ble and learned friend's criticism, so far as I understand it, is that, as the section is drafted, the Jail Superintendent who does not comply with the request of a prisoner to put him on hard labour lays himself open to a possible action for damages. How far there is practical danger in this my learned friend can perhaps judge better than I can. But if an action were brought—and there is no knowing what litigants may not be advised to do—I should expect the Judge to be guided by the maxims *de minimis non curat lex*.

"The next reference was made to section 35. The Hon'ble Sir Griffith Evans stated that the entry of the weight of a prisoner upon the history-ticket is a matter which might be better left to rules than put into the law. That was one point upon which we made a concession to what I may describe as one of the extreme parties. We had one party who would put everything in the Bill and leave nothing to rules; we had another party who would be anxious to have a Bill drafted of this sort: first section—name of the Act; second section—power to make rules; third and last section—repealing all previous laws. The work of the Select Committee was an endeavour to strike a happy mean. This was one of the concessions which we made, and I do not think that harmony on other, as I think, more important points was dearly purchased at the expense of such a concession as this.

"In regard to section 4, which states that Local Governments shall provide accommodation for the prisoners in the territories subject to their rule, my hon'ble and learned friend made some observations, but I am not quite certain that I have succeeded in catching the point of my hon'ble friend's objection. By section 4 the Local Government is placed under the obligation of providing certain accommodation to meet the requisitions of the Act, and the requisitions of the Act are stated in section 27. I was unable to see wherein the inconsistency lies in what the gravamen of my hon'ble friend's objection is."

The Hon'ble SIR GRIFFITH EVANS explained that, if in any prison it was possible for a female prisoner to see a male prisoner at any distance, such a state of things was contrary to law, but it was difficult to say that any particular result would take place from the illegality unless an action or prosecution were possible.

The Hon'ble SIR ANTONY MACDONNELL continued:—"My hon'ble friend explains that if it were possible, owing to some defect in a prison building, for a female to see the male prisoners, the Local Government or the Superintendent of the jail would be liable to prosecution or a suit for damages. This, if I may be pardoned for saying so, is one of those excursions into the realms of fancy with which my hon'ble and learned friend occasionally delights his many friends. But, with all respect for my friend's ingenuity, I venture to think that in these circumstances it is not a plaint that might reasonably be expected but a vote of thanks from the female prisoners for arrangements which, though defective, if judged by prison rules, had nevertheless gratified the natural curiosity of the female mind and lightened the tedium of their sojourn in jail.

"I now come to the remarks of my hon'ble friend the Lieutenant-Governor. The most important argument, it seems to me, which he raised was that under the Bill as presented to Council we make a number of statutory offences; that we introduce sections which provide for prosecuting prisoners before the Magistrate; that there would probably be a danger of not getting a conviction, and if a conviction were secured that there would be the further danger of an appeal with all the uncertainties of the law attendant thereon. My Lord, I do not know where in this Bill these dangers and uncertainties are to be found. We do not propose to prosecute prisoners before the Magistrate for prison-offences except in very extraordinary cases. It is true that we have section 54, but that is intended to apply to the officers of a prison rather than to the prisoners. We have to provide for the maintenance of control over our jail establishments, and therefore we had to take power either in this Act or to leave it to the general law or to the Penal Code. We thought it right, following the procedure under the Police Act, to

provide that offences against discipline should be punished by a special provision of the Act. We have therefore introduced a section (54), and I think that, from the remarks which have fallen from my friend the Lieutenant-Governor, he is labouring under the misapprehension that this section is meant to apply specially to prisoners.

His Honour THE LIEUTENANT-GOVERNOR said :—" I spoke about the subordinate officers of the jail oppressing prisoners, an offence which was formerly punishable departmentally under the Jail Manual but now is to be punished, on conviction before a Magistrate, under section 54 of the Bill.

The Hon'ble SIR ANTONY MACDONNELL continued :—" They may also be punished by executive order. We do not deprive ourselves of the power to make a manual and issue executive orders. We have thought it desirable, with reference to the procedure adopted in the Police Act, to impose certain statutory obligations on our prison-officers and to take power to punish them under this section 54 for neglect of duty, or gross malfeasance.

" In regard to His Honour's criticism on section 46 of the Bill, on the subject of fetters, I wish to explain that, because the Government of India takes power to determine the pattern and weight of handcuffs and other fetters, it does not follow that an uniform pattern or weight shall be prescribed for all the provinces of the country. There is no intention of having one pattern for the weak-limbed men of Eastern Bengal and the same for the muscular Pathans. Power is taken to prescribe the kind of fether which is found to be suitable to each province or even for each district. All orders on this subject would be framed with a view to the circumstances of the particular provinces concerned, and would be issued on the recommendations of the Local Governments. But so many instances of difficulties connected with the pattern of fetters have come to the notice of the Government of India in its executive capacity that we thought it desirable to introduce this provision.

In conclusion, my Lord, I may explain that for the Bill I am not myself personally responsible although I fully identify myself with each of its provisions. This measure is the result of fifteen years' consideration on the part of the Government of India. Three Commissions have sat upon it, and the Bill was thrown into its present shape before I joined the Council. I am only carrying out the conclusions come to by officers of greater experience and larger knowledge of this particular subject than, perhaps, I possess. At the same time I entirely agree with the principle of the Bill, and as regards its provisions your Excellency will see that there are only two entire sections printed in italics—the italics being the indication of the new matter introduced. This law has, as a matter of fact, been in force since 1870, and we are now only importing into it such matters as practical experience in the various provinces of India has shown to be desirable. I trust that the difficulties which His Honour the Lieutenant-Governor anticipates will not be found to be material, and that he will also find that the powers which the Act gives him under section 60 are fully adequate to save him from any unnecessary interference on the part of the Supreme Government. The object of the Government of India is not to withdraw from the Local Governments powers which they can exercise much more effectually than the Government of India can, but to co-ordinate and bring into line all local effort, and to that end to supplement local knowledge by larger information drawn from other provinces."

The Motion was put and agreed to.

The Hon'ble SIR ALEXANDER MILLER moved that in section 1, sub-section (4), of the Bill as amended, for the words " as those sections heretofore have been, or hereafter may be, amended by any Act passed, and for the time being in force, under the Indian Councils Acts, 1861 and 1894," the words " as amended by subsequent enactments " be substituted. He said :—" This is a purely formal amendment. Section 1, sub-section (4), was introduced in to the Bill by the direction of the Select Committee, but it was not settled in Committee and it has been put in in a different form from that which was before the Select

Committee. That form—after stating that ‘Nothing in this Act shall apply to civil jails in the Presidency of Bombay outside the city of Bombay, and those jails shall continue to be administered under the provisions of sections 9 to 16 (both inclusive) of Bombay Act II of 1874’—goes on—‘as those sections heretofore have been, or hereafter may be amended by any Act passed, and for the time being in force, under the Indian Councils Acts, 1861 and 1892.’ That is rather an unusual form, and it is open, I think, to two objections—one that it purports to control future legislation, which of course we cannot do. The future Act (if any) will determine for itself whether it is to be applied to these jails or not, and anything that we may say now will have no effect upon that question. Another objection is that the expression ‘under the Indian Councils Acts, 1861 and 1892,’ would apply rather to rules made directly under the authority of those Acts than to Acts passed by the Council established by those Acts, and I think it would be better to ask the Council simply to substitute for the words I have read the ordinary words which are well understood and used at least once a week in official documents—I mean the words ‘as amended by subsequent enactments.’ That, I think, will cover the whole ground.”

The amendment was put and agreed to.

The Hon'ble SIR ALEXANDER MILLER said:—“I have, with Your Excellency's permission, another small amendment to propose which is not on the notice-paper. As the Bill was drafted the words ‘on and after that day’ with which section 2, sub-section (1), begins, followed immediately after the words ‘the first day of July, 1894,’ with which section 1 then ended. Now that another sub-section has been introduced between these sets of words, it has been suggested that, instead of the words ‘on and after that day,’ section 2 ought to run ‘on and after the said first day of July.’ It means of course the same thing, but the latter form is more precise.”

The amendment was put and agreed to.

The Hon'ble SIR ANTONY MACDONNELL then moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

CODE OF CRIMINAL PROCEDURE, 1882, AMENDMENT BILL.

The Hon'ble SIR ANTONY MACDONNELL also presented the Report of the Select Committee on the Bill to amend the Code of Criminal Procedure, 1882. He said that he would ask the Council to take the Report into consideration on next Thursday.

INDIAN PENAL CODE AND ACT VI OF 1864 AMENDMENT BILL.

The Hon'ble Sir ALEXANDER MILLER moved for leave to introduce a Bill to amend the Indian Penal Code and Act VI of 1864. He said:—“The Bill is a very short one. The first section proposes to alter section 182 of the Code in respect of false information given to public servants. It arises out of a case in which, information having been given by a man to the police that he had been robbed at a certain village, the police went down and made inquiries and gave a great deal of trouble and annoyance to the people. It turned out that the information was absolutely false, but on prosecution of the informant under section 182 the High Court of Calcutta ruled that inasmuch as it was not intended, or could not be shown that it was intended, to injure or annoy any particular persons, the case did not fall within the section in question. The object of the section is to amend that, and to say that if such information is given the person giving it should be punished whether any particular person was aimed at or not.

“The second section of it is intended to give full effect to what is known as the Vienna Convention in respect of postage, and it provides for making it an offence to make fictitious stamps, which are defined to be stamps purporting to be used for purposes of postage whether by the British or any foreign Government.

"Section 3 is an amendment which is being proposed to section 294 in order to meet a case which I daresay a good many Hon'ble Members have seen—a case of indecency in the Presidency of Madras. I am not perfectly satisfied with the drafting of the section, but that is a mere question of detail and is a small matter, and can easily be settled at a future stage if the Council permit me to introduce the Bill.

"Section 4 is intended to meet a glaring defect in the law which was proved to exist in a somewhat celebrated case—the case of *Shama Churn Sen*—which occurred here in Calcutta shortly before I came out to India, in which a man was charged with defrauding a bank to the extent of three lakhs of rupees. He was acquitted because it could not be shown that the three lakhs had been abstracted upon any one particular occasion or in any particular sums. The section is intended to meet such cases and to make the falsification of books punishable even although no particular sum of money or particular occasion can be shown.

"Section 5 is only for the purpose of determining a point which seems doubtful; it seems that a question has been raised whether, when a higher punishment is authorised in case of the repetition of the same offence, the term 'same offence' will include the minor offences which go to make up the particulars of the offence. It is obvious that if you look at the section it ought to include them, especially where the offence is substantially the same though not identical. The only object of the section is to make this clear."

The Motion was put and agreed to.

The Hon'ble SIR ALEXANDER MILLER also introduced the Bill.

The Hon'ble SIR ALEXANDER MILLER also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

CODE OF CRIMINAL PROCEDURE, 1882, AMENDMENT BILL.

The Hon'ble SIR ALEXANDER MILLER moved for leave to introduce a Bill to amend sections 366 and 371 of the Code of Criminal Procedure, 1882. He said:—"The Bill is introduced into the Council on a representation made to the Government of India by the High Court of the North-Western Provinces. According to their construction of the Code as it stands—and I am by no means prepared to say that the construction is not perfectly right, or that a sentence in a Criminal Court would be legal without that formality—it is absolutely necessary that not only should the judgment be written and signed before it is delivered, but that it should be read at length in open Court to the accused; the result being that very often it would be necessary to read a long legal judgment in English before a number of persons when none of those who were interested either in the prisoner or the case would perhaps understand one word of what was said. The object of the Bill is to remove that necessity, and on the other hand to make it necessary that the judgment shall be at the time explained to the prisoner, or his pleader, in some language which the prisoner, or his pleader, does understand. It is not to be necessary to read the whole judgment, but it is to be necessary to explain the substance of the judgment in an intelligible form. It is also intended to provide for another small difficulty which has been found in practice—that it is very often inconvenient that the judgment should be read by the Judge, who has a great many other matters to occupy his attention. The reading of the judgment is more or less a ministerial act; once settled and signed it can be read and explained as well by some one else as by the Judge whose judgment it is; therefore and it is proposed to give the Judge leave, for any cause which may appear to him sufficient, to delegate the duty of reading the judgment to some other person or Court.

"The second section of the Act is practically consequential on the first,

and is only the substitution of other words for words thereby rendered inappropriate."

The Hon'ble MR. WESTLAND said that he would like to know what was meant by the word "judgment". He had always understood that the judgment was the formal order of the Court, and it was the custom always to explain it to the prisoner. Was he to understand that according to the existing law the reasons for the judgment had to be recorded and explained?

The Hon'ble SIR ALEXANDER MILLER said that by the judgment was meant not the sentence itself but the reasons on which the sentence was founded. The judgment of the Court was not the sentence pronounced against the prisoner, but the statement of the case and the discussion of the evidence on which the Judge justified the decision at which he arrived. As the Code of Criminal Procedure stood at present, it was the duty—a duty, he thought, more honoured in the breach than in the observance—of the Judge to read the judgment at length in every case before pronouncing sentence, and what was intended was to get rid of that necessity.

The Hon'ble MR. WESTLAND said that the custom had always hitherto been to explain the general meaning of the judgment arrived at to the prisoner, and the Judge or other magisterial officer considered himself quite at liberty to record his decision that is, the reasons for the judgment, at greater leisure afterwards.

The Hon'ble SIR ALEXANDER MILLER said that the statement he had just made was not his reading of the law, but that of the High Court. More than one sentence in important cases had been set aside on the ground that the judgment had not been in fact written and signed before the sentence was pronounced. There was no reasonable doubt either as to the meaning of the Code or as to the fact that it was frequently, he might almost say necessarily, disobeyed.

The Motion was put and agreed to.

The Hon'ble SIR ALEXANDER MILLER also introduced the Bill.

The Hon'ble SIR ALEXANDER MILLER also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

The Council adjourned to Tuesday, the 27th March, 1894.

CALCUTTA;
The 30th March, 1894.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.



SUPPLEMENT TO
The Gazette of India.

No. 13.} CALCUTTA, SATURDAY, MARCH 31, 1894

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.
STATISTICS AND COMMERCE.
STATISTICS.

REPEAL OF THE DUTY ON THE IMPORT OF SILVER AND GOLD PLATE INTO THE UNITED KINGDOM, AND THE SUBJECT OF HALL-MARKING OF SILVER-WARE.

No. 106S., Calcutta, the 30th March, 1894.

The following papers are published for general information :—

By order,

STEPHEN JACOB,
Offg. Secretary to the Government of India.

No. 5261, dated the 5th November, 1890.

RESOLUTION—By the Government of India, FINANCE AND COMMERCE DEPARTMENT.

READ—

Despatch from the Secretary of State for India, No. 45 (Statistics), dated the 15th May, 1890, and enclosures.

RESOLUTION.—In compliance with the representations made by the Government of India during the last ten years, Her Majesty's Government has repealed the duty on the

importation of silver plate into the United Kingdom, repealing at the same time the duty on gold plate.

2. The Government of India has always coupled with its representations against the duty a proposal for the repeal of the requirement of compulsory assay and of a fixed English standard of fineness of metal, because the retention of those requirements prevented equal competition between manufacturers in India and manufacturers in England. This part of the proposals has not been complied with, and the English law of assay and hall-marking remains unaltered; but Her Majesty's Government has proposed to provide in a Bill to be introduced in Parliament that Indian silverware bearing an Indian hall-mark affixed under the authority of the Government of India should be admitted into the United Kingdom without being subjected to the British hall-mark regulations, and the Secretary of State for India has invited an expression of the views of the Government of India on this subject. His Lordship suggests that, if a system of Indian hall-marking is adopted, it might be made voluntary and not compulsory, and enquires what standard of fineness should, with due regard to the practice of Indian silversmiths, be adopted for the Indian silver hall-mark.

3. The most serious difficulty hitherto in subjecting Indian goods to the English assay has been that the nature of that assay is such that the goods are materially injured in the process. Hence it is necessary to send the goods to the assay office in an unfinished condition, and after they have been marked to take them back to the workshop, and finish them for sale. This cannot be done with Indian ware, and therefore in the case of such ware intended for sale in England, it will be necessary, in order to ensure its admission to free competition with English goods, that, if assay is required, it should be made in this country. Another difficulty has been that the English standard is higher than the Indian (rupee) standard, but this will disappear with the admission of an Indian standard or standards.

4. The Government of India does not consider it possible to adopt any system of compulsory assay or hall-marking. No system of assay under Government regulation has ever been in operation in this country; it is not now desired by the trade in India, or by the purchasers of Indian gold and silver ware, and it would necessarily operate unequally and unfairly in a country of long distances, costly transit, and wide distribution of manufacture. Looking, however, to the stage which has been reached, it is desirable to obtain the opinions of the persons interested on the proposal for an Indian assay, and to consider, assuming that an Indian assay should be introduced, what sort of a system should be devised.

5. The points for consideration in connection with the introduction of a system of assay are:—

- (1) Should the assay be compulsory or optional?
- (2) What standard or standards of fineness should be adopted?
- (3) Where should assay offices be located? At the two Mints only, or at other centres also?
- (4) What process for assay should be adopted?
- (5) What fees should be charged?
- (6) What distinguishing marks should be applied to the wares assayed?

6. On the first point the Government is decidedly of opinion that no such restriction of trade as would accompany a compulsory assay and hall-mark can be contemplated. The law which would be required would be of a character entirely contrary to the economic policy of the Government of India, and would be vexatious and restrictive in operation wherever it could operate (as in the Presidency towns). Apart, moreover, from the objections of principle to such a system, it is clear that the law would constantly be evaded, and a serious result of compulsion would be the discouragement of trade in British territory and its encouragement in Native States.

If any assay is to be introduced, it must be optional, and none should be required for articles which under the English law do not require to be marked.

7. On the second and third points the Governor-General in Council will reserve any expression of opinion until he is placed in possession of the views of the Local Governments and the trading and manufacturing community. As regards assay offices, it must be remembered that the establishment of new offices will involve considerable expenditure, which must all be met from fees.

8. As to the fourth point, there are three processes in use in various countries—(a) cupellation, (b) the wet method, (c) the touchstone. The two first are the most accurate, but both involve the slicing or scraping off from the piece of work of a portion of the metal to be assayed, and consequently it is found necessary to send the work to the assay office in an unfinished state, and finish it off for sale after it has been marked. If either of these processes is adopted in India, the manufacturer who works at a distance from the assay office must incur a heavy expense in cost of transit. If, for instance, he is at Delhi, he must send his wares to Bombay; then get them back to Delhi; and then, after finishing off the work, send them to Bombay again for export. In each transit the goods must be insured.

The last method—that of the touchstone—does not involve any injury to the ware but it is not so accurate, varying, it is believed, about one per cent. in its results one way or the other. It is consequently in France and other Continental countries used only for small wares, which could not be treated by the other processes. In England it is not used at all. It would probably be best to adopt this process in India; the test is sufficiently good for practical purposes, and it has the advantage of placing manufacturers at a distance from the assay office more nearly on a level with manufacturers at an assaying centre than would be the case if the other processes were adopted.

9. On the fifth point, that of the fees to be charged, no suggestion can be made at present. The fees must bear some relation to the expenditure, and, as said above, that will be large if assays are allowed to be made elsewhere than at Calcutta and Bombay. The Mint and Assay Masters may, however, be asked to suggest a scale which would be sufficient if no new offices were established. The fees first-charged would be provisional only until it is seen how the scale operates.

10. The Mint and Assay Masters may be asked to advise on the sixth point also.

11. The Governor-General will be glad to learn at an early date the views of the local Governments and Administrations on all these points, and desires specially to be informed—

(a) whether the prospect of the admission of Indian artware in the precious metals to England without the necessity of undergoing there the assay by cutting and scraping is considered of sufficient importance to the trade to justify the introduction into India of a system which must necessarily be restrictive and operate unequally, whether it is compulsory or voluntary;

(b) whether the continuance of hall-marking in the United Kingdom has appreciably minimised the effects that might have been expected from the repeal of the duty on silver plate. The trade has had some experience of the effects of the repeal, and will probably be able to say what practical effect the abolition of the duty has had. It must have stimulated the transmission to England by private persons of articles not intended for sale, and therefore not requiring to be assayed; and in this way trade has probably benefited indirectly, but it is desirable to know whether there has been any substantial increase directly in the supply of articles to be placed on sale in England.

12. One matter deserves special consideration. Section 4 of Act 47 and 48 Vict. Chap. 62, is as follows:—

Articles of foreign plate which, in the opinion of the Commissioners of Customs, may be properly described as hand-chased, inlaid, bronzed, or filigree work of oriental pattern, shall, subject to the payment of the proper duties of customs, be exempted from assay in the United Kingdom.

The Governor-General in Council is not aware of the precise significance attached by the Commissioners of Customs in England to the terms "hand-chased, inland, bronzed, or filigree work of oriental pattern," but it seems possible that they cover most descriptions of Indian silverware exported to England. It is important to know how the exemption made by the section quoted above has worked in practice, and whether it has in fact given the substantial relief that it seems to give. The opinions of those engaged in the trade on these points are particularly invited. It is possible that the terms of the existing law are not generally known in India.

13. His Excellency in Council considers it important that the questions raised in this Resolution should be carefully explained to representative native manufacturers and their opinions obtained. It is also specially desirable that such opinions should be obtained from workers distant from the places where assay offices exist or are likely to be established: *e.g.*, the Chief Commissioner of Burma should obtain the opinions of workers at Mandalay and Rangoon, and the Government of Bombay from Kutch and elsewhere.

ORDER.—Ordered, that the Resolution, together with a copy of the Despatch and enclosures read in the preamble, be forwarded—

- (1) to the several local Governments and Administrations for the purpose indicated above;
- (2) to the Foreign Department with the request that it may obtain and furnish to this Department opinions from the Native States of Jaipur and Kashmir;
- (3) to the Chambers of Commerce of Calcutta, Bombay, Madras, Rangoon, and Upper India for opinion; and
- (4) to the Trades Associations of Calcutta and Madras with the request that the Government of India may be favoured with the fullest expression of their opinion and that of individual members and representative dealers and workers in the precious metals appertaining to those bodies.

Ordered also, that these papers be forwarded to the Mint and Assay Masters Calcutta and Bombay, with the request that this Department may be furnished with their

opinion on the question generally, and specially on the second, fifth and sixth points noticed in the Resolution; and that the papers be published in the *Gazette of India*.

[*Note.*—For the replies see Appendix.]

No. 362, dated 8th November, 1893.

From—The Government of India,

To—The Secretary of State for India.

We have the honour to address Your Lordship on the question of the institution in India of a system of hall-marking, which was referred to us for consideration by Lord Cross in his despatch of the 15th May, 1890, No. 45 (Statistics).

2. The circumstances which led up to that despatch are these: In compliance with repeated representations from the Government of India, Her Majesty's Government, in the beginning of 1890, repealed the duty on silver plate imported into the United Kingdom, repealing at the same time the duty on gold plate.

The representations of the Government of India on the subject of the import duty had always been accompanied by suggestions for the repeal of the requirement of compulsory assay and hall-marking; but this part of the proposals was not complied with, and the English system of hall-marking continued unaltered except as regards wares of the descriptions specified in section 4 of the Statute 47 and 48 Vict., Chapter 62. Her Majesty's Government, however, in 1890 proposed to provide in a Bill to be introduced in Parliament that Indian silverware, bearing an Indian hall-mark affixed under the authority of the Government of India, should be admitted into the United Kingdom without being subjected to the British hall-mark regulations, and an expression of the views of the Government of India on the subject was asked for in the despatch to which we are now replying. It was suggested in that despatch that if a system of Indian hall-marking should be adopted, it might be made voluntary and not compulsory, and we were asked what standard of fineness should, with due regard to the practice of Indian silversmiths, be adopted for the Indian silver hall-mark.

3. In a telegram dated the 5th July, 1890, we said that any system of hall-marking would be unsuitable to the conditions of Indian silver trade, and that we could not recommend any standard of fineness until after consultation with the local Governments and the trade generally. We at the same time suggested that, if the English system were retained, there seemed to be no reason why Indian wares should not be imported without being required to be hall-marked.

4. We were subsequently informed in Lord Cross's despatch No. 99 (Statistics), dated the 6th November 1890, that the introduction of the Bill into Parliament would be deferred until we should report on the standard or standards of fineness proposed for adoption for Indian silverware.

5. We referred the question, in a Resolution, No. 5261, dated the 5th November, 1890, for the opinions of the local Governments and Administrations, of the Mint and Assay Masters, and of the mercantile and trading community. Their opinions have now, with one exception, been received. The exception is the Madras Trades Association. As the firm of P. Orr and Sons, of Madras, make silverware for exportation and had interested themselves in the movement for the repeal of the English duties and the system of compulsory assay, we considered it desirable to hear what they and the Trades Association of Madras had to say; but as they have sent no answer to the communications addressed to them, we infer that they do not wish to make any representations in the matter. We do not propose to address them again, and having in view the recent debate on the subject in the House of Lords, we think it expedient to place Your Lordship in possession of the opinions we have received. We accordingly enclose copy of the Resolution of 5th November, 1890, and of the replies thereto.

6. These replies point to the conclusion that an Indian hall-mark such as would be accepted as sufficient by Her Majesty's Government, or such as we could institute without inordinate cost, is not wanted by the trade. So far as a system of hall-marking is wanted at all—and it appears to us that on the whole the great majority of the trade do not desire such a system—the conditions required are that assay should be voluntary, that it should be by the touchstone, that numerous centres of assay should be established, and that very low fees (which would not pay the cost involved) should be imposed.

7. In our Resolution of the 5th November, 1890, we expressed the opinion that the assay by touch might be adopted in India if a hall-marking system were introduced, but it appears that the data on which we based that opinion were not sufficiently accurate. In view of the facts stated by the Assay Master, Calcutta, in his letter of the 12th December, 1890, No. 78, it seems to us that that process cannot be adopted. Our Assay Offices would reasonably decline to be responsible for such a test, and the trade in England would no doubt oppose the importation of goods so tested. If that process is rejected, no other process could be adopted in India without inflicting injury on traders who are not located in either Calcutta or Bombay where the existing Assay Offices are, or without imposing a prohibitive expenditure in the establishment of Assay Offices elsewhere.

8. It is also clear that we should not be able to confine the standard to either the English standard of 925 or the rupee standard of 916·6, and that it would be necessary for us to have standards ranging from 900 upwards. But we have some reason to believe that the trade in England would oppose the admission of Indian silverware below the English standard of fineness.

9. On full consideration of the question, we have come to the conclusion that it would not be expedient to impose any restrictions on the Indian trade, such as would accompany the institution of hall-marking, whether voluntary or compulsory, and that, if Her Majesty's Government still adhere to the decision to maintain the English system of compulsory assay and hall-marking, it would be better that matters should remain in their present condition. That condition may be thus stated—

- (1) The trade in silverware in India is as entirely free and unrestricted between buyer and seller as is trade in any other commodity.
- (2) Indian silverware may be imported into England free of duty.
- (3) Certain articles which, when made in England, are exempt by law from compulsory assay, are also exempt when imported from India.
- (4) Articles which may properly be described as hand-chased, inlaid, bronzed, or filigree work of Oriental design are also specially exempt from compulsory assay.

10. All Indian silverware is thus exempt from duty, and a material proportion of the wares exported is also exempt from compulsory assay. Much as we desire that the remainder should also be exempt from assay, we are not prepared to introduce in India any system of hall-marking which would be accepted as satisfactory by Her Majesty's Government, for we are satisfied that any such system, while it would be contrary to our whole fiscal and commercial policy, would be more likely to injure than to benefit the trade as a whole. The system of compulsory assay, as it exists in England, was introduced at a time when Governments interfered with and restricted the operations of trade in every direction, and is, in our opinion, unsuited to the circumstances of the present time. We trust that Her Majesty's Government will, on consideration, come to the conclusion that it should be abolished, and that transactions between vendors and buyers of wares of silver and gold should be no more the subject of State intervention than transactions in wares of the other metals or any other commodity.

No. 164 (Revenue), dated 21st December, 1893.

From—The Secretary of State for India;

To—The Government of India.

I have considered the papers received with your Excellency's Financial letter No. 362, dated the 8th November, 1893, on the subject of establishing a system of hall-marking gold and silver plate in India.

2. I accept your view that hall-marking is not required in India by traders and workmen who supply local markets; that a satisfactory system of hall-marking in India could not be based upon assays by touch; that a sufficient system of hall-marking could not be established in India save at a heavy cost, which would not be covered by fees; and you add that much of the silver-ware sent from India to England is already exempted from the hall-marking rules, on the ground of its being of artistic and oriental design.

3. I observe that though the value of Indian exports of plate has increased since the British silver duties were abolished, still the value of the trade is small, having averaged only Rx. 10,795 a year during the period 1890—93, against Rx. 7,969 during the period 1883—86.

4. In all the circumstances, I agree that it is not expedient to establish a system of hall-marking for silverware manufactured in India. From the report of a discussion that took place in the House of Lords on the 7th August, 1893, you will have seen that other authorities agree with your Government in the opinion that compulsory hall-marking does more harm than good, and in the hope that the system will eventually be abolished in the United Kingdom.

APPENDIX.

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I.] From—LIEUT.-COLONEL A. W. BAIRD, R.E., F. R. S., etc., Master of the Mint, Calcutta,
To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

In accordance with the orders conveyed in Government Resolution No. 5261 of 5th November, 1890, regarding the proposed hall-marking in this country of Indian silverware or goldware, so that it might be admitted into the United Kingdom for sale without being subject to the British hall-mark Regulations, I have the honour to report as follows:—

The first point for consideration is whether "the assaying and hall-marking should be compulsory or optional for India": I am of opinion it should be entirely optional for articles purchased in India. If some simple system of voluntary hall-marking was introduced, then it would be possible for any purchaser in India by paying a small amount extra for an article to have a guarantee of the fineness of the article, and this would meet all the requirements of the trade as far as selling in India was concerned. But it is understood that Her Majesty's Government have decided that no Indian plate will be allowed into England for sale unless hall-marked: thus the question in this case is practically decided and hall-marking is compulsory; however, such articles as chains, necklets, lockets, brooches, earrings, studs, filigree work, etc., which are exempted from *compulsory* hall-marking in England (but may be hall-marked if the purchaser wishes it and if the pattern will permit of it being done) ought to be allowed into England for sale without the Indian hall-mark. I understand the most recent statute concerning exemptions is the 7 and 8 Vict., chap. 22, sec. 11

2. The next point laid down for consideration is, what standard or standards should be fixed? I am of opinion that there should be no standard for hall-marking, except in so far that no Indian hall-mark should be punched on any article in gold which was below 377 per mille fine, or in silver which was below 800 per mille fine.

In the United Kingdom at present gold is marked as—

22 Carat which is equal to 916·6 per mille fine—the Indian standard for coinage.

20 Carat or 834 per mille fine (only used in Ireland).

18 Carat or about 750 per mille fine.

15 " " 625 "

12 " " 500 "

9 " " 375 "

Silver is marked in England with the old standard mark if it is 11 oz. 2 dwts. per lb fine or about 925 per mille.

New standard mark if it is 11 oz. 10 dwts. per lb or 959 per mille fine.

As regards the marking of 15, 12, and 9 carat gold, it is stamped 15·625, 12·500 and 9·375 respectively, to afford a guarantee of its true quality, the figures after the decimal point being the proportion per mille fine.

By lowering the touch for silverware, which would be eligible for hall-marking, to 800 per mille, the silversmiths would have freedom to alloy the metal down to that touch in any manner which practical experience might teach them was best suited to the various articles they produced. I understand that in the opinion of the English goldsmiths and jewellers, one of the greatest evils of the present system of hall-marking is that, if the goods are below the fineness required by the standards, they are returned defaced or broken up, and only fit for the melting pot. If silver were tendered in India for hall-marking and found to be below 80 per cent. fine, it should be returned unmarked, after the minimum fee had been paid as a withdrawal fee, but it should not be defaced or spoilt in any way. Gold under 37½ per cent. fine might be similarly treated. The Indian hall-mark should always be accompanied by figures representing the percentage of fineness.

3. The next point is "where should Assay Offices be located"? This seems to me to depend on the method which is to be adopted for testing before hall-marking, and also on the amount of work which is likely to be sent for marking. If the method of assay by touch-stone and needles is decided on, then the Assay Departments at the two Mints would be sufficient, because nearly all articles could be assayed in their finished state; of course, this does not apply to the small articles which are now exempted from hall-marking.

For up-country parcels sent for assay and despatch to England after being hall-marked either in Bombay or Calcutta, the postal authorities could doubtless arrange some plan by which the mofussil jeweller would not have to pay more for postage and insurance than he would have had to pay for the article if sent direct from the place of manufacture to England.

If, however, the "test" is to take the form of a more rigorous assay than that obtained by comparing the colour and streak made upon a piece of hard black stone, such as basalt, with the small bars or needles consisting of gold and silver alloyed with various definite proportions of copper, then it would seem necessary to establish up-country offices, because the plate would have to be tested and hall-marked in its unfinished state. One hall-marking inspector might test the work and stamp it at three or four towns in the circle of which he had charge, by visiting the various towns for a day several times during the month. The Assay Offices at the Mints in that case would probably have little to do with any hall-marking (except in testing the samples or musters sent by the inspectors). I am told the European jewellers at the presidency towns would rarely, if ever, ask for their goods to be hall-marked.

If mofussil offices are opened, then the scrapings or particles taken off for assay might be removed in the presence of the Collector or Assistant Collector, and half of the sample in each case could be kept by him in safe custody, while the inspector took the other half for assay. Batches of these samples, along with a list showing the assay values and hall-mark of fineness assigned by the inspector, should be sent to the Bombay or Calcutta Mint periodically, so that the inspector's work might be properly checked.

In the United Kingdom there are nine Assay offices. The London and Chester offices are opened every weekday for one hour in the morning for the reception of work to be hall marked; at Birmingham the office is open for five days in the week, while the Edinburgh office is open on three days per week. At Exeter New Castle, Sheffield and Glasgow the office opens only on two days in the week. I am not aware on what days the Dublin office opens.

Thus an inspector at Delhi to work Lucknow and Allahabad and Agra also would place each of those towns on much the same footing as Exeter, New Castle, Sheffield, or Glasgow. Similarly an inspector at Cutch Bhooj could work Ahmadabad, Baroda and Surat in the Bombay Presidency, while an inspector at Madras could also work Trichinopoly, Tanjore, and Madura, but he could hardly visit Coconada, Vizagapatam, or Cochin. As far as I am aware, the bulk of the work in silver done in the Madras towns is filigree work, which would require no hall-marking. But if these Assay offices are to be self-supporting I doubt very much if the amount of work which would be tendered would pay for the necessary establishment at any one of these centres. The information obtained from the civil authorities at the various places will determine this point.

4. As regards the method of assay, the reports of the Assay Masters will of course give Government the best information, and I feel diffident in offering any opinion on the subject.

If the "touchstone and needles" system can be worked, so as to determine the assay value within even 3 per cent. of the real value, I consider it ought to be adopted, and the figures representing the "fineness" or "quality" which are stamped on the article should be the *lowest estimate* of the test value; for instance, if the inspector was undecided between silver of 85 and 88 per cent. pure, 85 would be the figures punched alongside the Indian hall-mark. But as inferior silver articles might be heavily plated and sent for hall-marking, it would be necessary to make the rubbing sufficiently deep to go through any plating, and possibly this would injure the articles too much. The Assay Master will doubtless inform Government on this point.

Regarding the system of assay which should be adopted, I give the following quotation from a book entitled, "The hall-marking of Jewellery practically considered," by George E. Gee, Goldsmith and Silversmith, and published in London in 1882:—

The hall-mark on a watch case is a guarantee of the standard quality to a certain degree, but is not an absolute one. There is so much solder run in under the rims of some of them, and other inferior metal employed in connecting them together, that watch cases actually put into the melting pot and melted down do not assay at more than from 3s. 10d. to 4s. per ounce, being equivalent to from 10 dwts.* 12 grs. to 17 dwts. of fine silver per ounce, instead of 18 dwts.† 12 grains, which is the hall-marking standard. Anyone who has had anything to do with the melting and assaying of old watch cases for re-manufacture can bear out the observations.

* Equal to 825 per mille fine.
† 925 per mille fine.

Referring to the close imitations of our hall-marks put on American goods, the articles being composed of base metal cased with gold, Mr. Gee says:—

Besides these drawbacks, which cannot but be injurious to our trade, there is another exception which we take to the system of hall-marking in this country, and that is the manner of testing as well as the way in which the marking is done, and which gives rise to much annoyance to manufacturers. The system now in vogue of scraping and cutting the work is very unsatisfactory, practically speaking, inasmuch as it not only necessitates part of it being done over again, but to some extent destroys the true form and symmetry of the parts which are left, more especially when more than one assay has to be effected in ascertaining the correct fineness of the material under trial. In the case of a locket, the various parts are all required to be tested and marked; and to do this, it is necessary to cut out a portion of the material of one part to supply the substance to work upon: the other pieces may be scraped to provide the other portion, and the part that have been scraped may be finished when the stamps have been struck upon them, but that which has been cut is rendered perfectly useless and a new part has to be made in its place before the locket can be finished ready for sale. This causes no little annoyance, not only to the master, but also to the workman who originally made the article. Besides, what proof have the public that these additions to hall-marked wares so cut and defaced are of the same fineness as the originally prepared parts which were destroyed in the process of hall-marking.

* * * * *

They manage these things better in France. There the work is not as a general rule tested by fire after the manner of our assays, but by the acid test, and it has always given satisfaction. No cutting or scraping is required by such a method—merely a few bottles of acid, the touchstone, and a set of test needles are all that their system requires. Moreover, the work is not tested in the unfinished state like ours, but in the last stage of manufacture, and it may even be done on the way to the purchasers by calling at the Control office for that purpose. The process is so simple and the means so accessible, that it presents very little difficulty, and is not much different from ordinary business experience.


* * * * *

The laws relating to fraud and any infringement of the regulations are, however, much more severe than our own, being nothing less we believe than ten years' imprisonment for the slightest offence connected with fraudulent hall-marking.

5. Regarding the fees to be charged, as they would only be provisional until it was seen how the scale operated, I would suggest a charge of one anna per tola of silver or per article, with a minimum charge of ₹1 per batch of silver operated on. For gold I would double these rates, but hold to the same minimum fee.

6. As regards the distinguishing marks, I would propose the palm tree as the Indian hall-mark for silver, and the Imperial crown and palm tree for gold. At the base of the tree-mark, I think the date year in figures should be punched.

The fineness marked in figures representing the percentage pure might be placed before the palm tree if the metal were above the fineness of the Indian standard for coinage (i.e., for the figures above 91), and after the palm tree if the metal were of lower touch; or it might be considered better to have only one mark for gold and one mark for silver; for instance, a cobra with the year date punched between its coils, might be the Indian hall-mark for gold, and the palm tree might be that for silver. Each manufacturer might have a

"maker's mark" such as  which might mean a firm of silversmiths A. B. at

Delhi. Punches for these marks could be supplied by the Mint at a small cost, and the makers' names and addresses registered. I send herewith six brass-plates with the marks such as I would propose stamped on them.



Plate I has the imperial crown, the figures 95, the palm tree with 1890

below it, and the mark  This would mean Indian hall-marked

gold 95 per cent. pure, stamped in 1890, and made at Delhi by the firm A. B.



Plate II has the figures 50 after the palm tree instead of the 95 before it otherwise it is same as Plate I, and this would mean that the gold was only half pure.



Plate III is the same as Plate I, but without the imperial crown, and would mean Indian hall-marked silver of 95 touch.

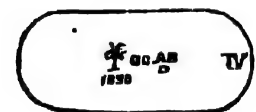


Plate IV has the palm tree and date below, then the figures 80, followed by the maker's mark; and in this case it would represent Indian hall-marked silver of 80 touch manufactured at Delhi by A.B., and stamped in 1890.

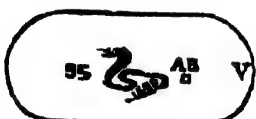


Plate V is an alternative plate to No. I and represents a cobra* with 1890 stamped between its coils; the figures 95 precede the cobra, and the maker's mark follows. That would mean gold of 95 per cent. purity.

* The punch for the snake has been cut too large, but the mark shows what is meant.



Plate VI is similar to Plate V, but has the figures 50 between the cobra and the maker's mark, and means gold of 50 per cent. purity, or what is now known as 12 carat gold.

No. 95 C., dated 30th November, 1890.

2.] From—COLONEL G. H. TREVOR, Agent to the Govr.-Genl., Rajputana, and Chief Commr., Ajmere-Merwara.

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

With reference to Finance and Commerce Department Resolution No. 5261, dated the 5th instant, asking for an expression of opinion on the proposed establishment of a system of hall-marking in India, I have the honour to state that there are no representative native manufacturers in Rajputana whose opinions are likely to assist the discussion of the questions raised in the Resolution, and hence I do not think I can contribute any useful remarks on the points referred to in it. It may be said generally that the opinion of manufacturers in other parts of India which have established a reputation for silverware would be a useful guide for the limited trade of silver workers in Bikanir and Jeypore, and that there are no other towns in Rajputana which can boast of any such trade.

No. 1345, dated 9th December, 1890.

3.] From—LIEUT.-COLONEL R. V. RIDDELL, R.E., Mint Master, Bombay,
To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

The Government of India in Financial Resolution No. 5261, dated 5th November 1890, having asked for my opinion on the question therein discussed, both generally and on certain specific points, I have the honour to submit the following remarks.

2. Although the question of hall-marking or its equivalent generally applies to articles manufactured in gold as well as in silver, and in both cases to articles intended for sale in the country, as well as to articles made for export to other countries, I gather from the tenor of the above-quoted resolution, as well as from previous correspondence on the same subject, that this enquiry has reference only to silverware manufactured in India for export to Europe.

3. I believe that it would not be practically possible to establish a sufficient number of trustworthy assayers at places in various parts of the country where silverware is made, or even at the chief centres of the manufacture of these articles, for the assayers must be Europeans above suspicion of being open to bribery, otherwise no body acquainted with the customs of the country would trust the assay mark. This may seem a somewhat broadcast insinuation against the honesty of the native assayers; but a reference to the petition, dated 28th October 1885, from some native merchants in Bombay, published in Financial Resolution No. 254 of the Bombay Government, dated 1st February, 1886, in which from twenty to twenty-five persons are charged with stamping ornaments with a higher value than their real value, will show what sort of trust might be expected to be placed in native assayers. If, then, my view of this part of the subject is correct, assay establishments would necessarily have to be limited to a few of the principal centres of export, which should be suggested by the mercantile community.

4. A compulsory assay of silverwares made for export I believe to be quite out of the question, and an optional assay, if of a trustworthy nature, would presumably be to the advantage of the exporting merchants. Should they not, therefore, be required to show what prospect there would be of the cost of whatever assaying offices may be established being recouped by Government, or how many assays may reasonably be expected to be required monthly at each of the places where assay establishments are proposed?

5. I believe that the exporting merchant can get his silverware made of any fineness he likes. The arts of silver refining and approximate silver assaying are believed to be very well known at all the principal centres of the trade; and although it is generally supposed that native silver workers use rupee silver for their wares, Mint experience, based on a great many meltings of silver ornaments, show that they generally mix more or less of base metal with their silver. On the other hand—sometimes, though rarely,—the ornaments brought to the Mint to be melted are considerably higher in fineness than standard silver.

6. A very material item to be considered is the quantity or value of silver articles exported, exclusive of those referred to in paragraph 12 of the Resolution.

I have ascertained from the Chamber of Commerce here that the total value of Indian-made gold and silver plate exported from Bombay to foreign countries in each of the last five official years was as follows :—

	R										
1885-86	1,02,068
1886-87	20,101
1887-88	31,639
1888-89	61,162
1889-90	73,246

It would be interesting to know how much of this was gold, but the Chamber's statistics cannot give the information. Neither do they state how much of the above exports would come under the head of articles referred to in paragraph 12 of the Resolution; but it may be surmised that after deducting these two items, the balance of exports of silverware sent from this port, which would have remained for optional assay, would have been small, and perhaps smaller still from other ports, and perhaps so insignificant on the whole as to render legislation unnecessary. In any case, I should think it the business of the traders to establish proof of the necessity in some more convincing manner than they have yet adopted.

7. With the exceptions of questions 1 and 4 set forth in paragraph 5 of the Resolution, the answers to the other questions seem to me to depend so much on the information expected to be furnished by the mercantile and trading community that I would ask leave to defer making any suggestions regarding the point referred to in question 6 until questions 2 and 3 shall have been satisfactorily answered.

No. 78, dated 12th December, 1890.

4.]

From—SURGEON-MAJOR J. SCULLY, Assay Master, Calcutta,

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

In compliance with the order appended to Resolution of the Government of India in the Finance and Commerce Department, No. 5261, dated the 5th November 1890, I have the honour to submit the following report on (i) the general question of assaying and stamping Indian silver ware intended for exportation, and especially on (ii) the standard or standards of fineness which should be adopted, (iii) the fees which should be charged, and (iv) the distinguishing marks which should be applied to wares assayed.

2. (i) *The General Question.*—In my opinion the whole system of hall-marking gold and silver wares is radically wrong, and it should not be introduced into this country in any shape whatever. The practice, as is well-known, originated in England in barbarous times, and had for its real object quite other purposes than the protection of purchasers of plate. At the present time there are obvious reasons why every enlightened Government should refrain from any such interference between seller and buyer as is involved in hall-marking. The cases of adulteration of food, testing of gun barrels, etc., sometimes cited in support of the opposite view, are quite foreign to the argument. The State does not intervene to protect the public against cheating in the purchase of precious stones, and yet the sums spent on these articles vastly exceed what is paid for hall-marked plate. The rational solution of the question under notice appears to be that the makers of gold and silver wares should themselves stamp figures denoting the fineness, and their name or registered mark, on the articles they offer for sale. The purchasers would then, as in all other like transactions, have to bear in mind the legal maxim "*Caveat emptor*," and if they suspected fraud, the nearest Assay office and police court would furnish them with information and remedy. No legislation of any kind is needed for the solution above indicated.

3. Compulsory hall-marking for India has been decisively rejected by Government, so nothing further need be said in condemnation of such a measure, but I desire to set forth some of the objections which may be fairly urged against optional hall-marking in this country—

- (a) In the Resolution it is justly stated that even the voluntary system must necessarily be restrictive and operate unequally. If optional hall-marking be introduced, there is a risk of the system becoming so general as to become in time compulsory in effect, though not declared so by law. It is clear, to begin with, that optional hall-marking cannot be restricted to articles intended for exportation, unless the sale here of articles so marked is made penal—a measure not to be thought of. Consequently, articles voluntarily marked will be exposed for sale in this country, at first probably in the presidency towns. Now there is a large section of our public which attaches a great—almost superstitious—importance to a Government mark or stamp. For this cherished sign of a guarantee on the part of the State it will pay a heavy percentage, and a general demand will spring up for articles of silverware so distinguished. The silversmiths will find it to their advantage, as in England, to get as many of their wares as possible stamped, and in the end nearly the full measure of evil that would be wrought by compulsory marking will be established by the permissive system.
- (b) There is a well-known tendency on the part of natives of this country to hoard the precious metals in the shape of domestic utensils, ornaments, etc., which have no artistic merit whatever. An optional hall-mark would presumably serve as a stimulus to this deplorable tendency, and this is, I conceive, a cogent reason against the measure. There is already sufficient scope for the hoarding propensity in the popular habit of burying rupees in the ground.
- (c) If a permissive hall-mark be introduced, it is certain that it will soon be extensively counterfeited or otherwise unlawfully dealt with in the ways known in England as substitution, addition, and so forth. The mark must be protected by pains and penalties, or its introduction will be nearly useless. It will be difficult to protect the mark from imitation in Native States; but in British territory one result of the measure under discussion will be an addition to the work of our criminal courts in investigating such cases, and of the Assay offices in proving the offences. In the preceding remarks it has been suggested that permissive hall-marking, if introduced, may prove agreeable to silversmiths, and to a large section of the Indian public; it is unnecessary, I think, to show that the Government of India need not therefore sanction any such measure.

4. If permissive hall-marking were to be introduced into this country, what process for assay should be adopted? Unquestionably, in my opinion, the articles to be tested must be submitted to the Assay office in an unfinished state in order that samples may be taken from them by scraping, and the samples so obtained must be regularly assayed by the operation

adopted in the case of bullion tendered for coinage. This view is based on the following considerations :—

(a) The plan above mentioned is the only test that can be relied upon to yield accurate results. It is the one adopted in England, and certainly the guarantee or stamp of the Government of India should not be given for any less trustworthy process. The object of introducing optional hall-marking is to get Indian silverware admitted into the English market. There is no reason to suppose that English silversmiths will agree to any test in India that is not as rigorous as the one to which they submit their wares at home. The general public has also to be considered. Any explanation now offered by the Government that only a rough sort of test is to be applied to silverwares before stamping will be unnoticed or quickly forgotten. Purchasers of stamped Indian wares will have a right to expect that the Government stamp has been based on a thoroughly accurate process of assay.

(b) In the resolution it is stated that the test by the touchstone is sufficiently good for practical purposes, and that it is believed to vary in its results only about one per cent. one way or the other. I regret that I am quite unable to confirm either of these views. In some at least of the European countries where the touchstone is used in exceptional cases for testing the fineness of gold and silver wares, the assayers are careful to say that the method is "extremely untrustworthy." All assayers know that testing by the touchstone is extremely untrustworthy; but instead of merely making a general statement of that kind in a matter where I may be naturally supposed to be biased, I venture to submit to Government a practical test of the results yielded by the touchstone specially made within the last few days for the purpose of this report. A touchstone does not form part of the equipment of this office, and no European official here has the smallest skill in testing the precious metal that way. There is, however, a native subordinate on the establishment who, having been a jeweller before he was entertained as junior weighman, is acquainted with the use of a touchstone; his results will be given presently as representing the best that can be done here at the present time in the way of assaying by touch. Although the touchstone is not used in this office, no difficulty has been found in getting persons experienced in its use to favour me with a specimen of their skill in testing. The process is extensively employed by native bullion dealers and jewellers, and recourse was had to several experts of this class reputed to be the most skilled of any in Calcutta in the application of the test. Curiously enough these same experts are constantly in the habit of bringing samples of bullion to this office for private assay. A series of eleven silver alloys of different fineness, and one of a whitish alloy of base metal not containing any silver, though plated superficially with that metal, was made up in the office and submitted to eleven testers. When the results of the different observers had been recorded, the pieces tested by them (numbered 1 to 12 in the following table) were assayed. The assays were made as usual to one-tenthousandth part, but it has been deemed superfluous to insert more than the bare percentage in the table. Instead of giving the percentage of silver reported by the testers, it has been considered simpler merely to enter the errors per cent. of their results.

Table showing Results of Touchstone Tests of Silver Alloys.

No. of Alloy.	Silver per cent. ascertained by assay.	ERRORS PER CENT. OF DIFFERENT TESTERS USING THE TOUCHSTONE.											
		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.	K.	L.
1	62	—6	—6	—6	—12	—12	+13	+19	+13	+19	Low touch, but cannot assign the exact quality of the alloy.	+6	—19
2	66	—23	—4	+2	+2	—7	+15	+18	+9	+19		—23	—23
3	71	—21	—9	—9	—21	—6	+16	+13	+4	+14		—21	—21
4	78	3	+3	+3	+6	0	+12	+12	+3	+11		—9	—3
5	76	—14	—9	—8	—8	—6	+11	+11	—1	+11		—1	—20
6	83	—15	+4	+4	+4	+4	+4	+10	+7	+4		—2	—8
7	83	—46	—5	+4	+1	—5	+4	+7	—2	+4		—8	—12
8	92	—24	—14	—17	—2	—8	+1	0	—2	—2		—5	+1
9	90	—15	—3	—5	—6	—6	+5	+3	0	0		—17	+3
10	91	—31	—2	—10	—2	—7	+2	+2	—1	—2		—15	—3
11	93	—18	—3	—6	—6	—8	—3	—3	—3	—3		—11	+2
12	Nil	+50	+37	+34	+31	+34	+78	+75	+75	+75	+2	+3	
Average error		22%	8%	8%	8%	8%	13%	14%	10%	13%	Not tested.	+43	+43
		22%	8%	8%	8%	8%	13%	14%	10%	13%	11%	9%	13%

In the above table the first line shows that alloy No. 1 was found on assay to contain 62 per cent. of silver, and that testers A, B and C each

reported it to contain 56 per cent. of silver only, thus undervaluing it by 6 per cent.; tester D reported it to contain 50 per cent.; and so on. Tester A is the native subordinate in this office already mentioned; B, C, D and E are native bullion dealers; F, G, H, and I are the results of four different testers kindly furnished by a European silversmith; J is a European expert; K and L are given by one man, a professional touchstone tester, who considers that the results tabulated in column L would be found more accurate than his first attempt exhibited in column K. It seems almost superfluous to make any comments on the gross errors disclosed in this table, but attention may be called to a few points. In five instances the touchstone report is correct, and the error per cent. is marked O. I regard this accordance as merely accidental for the following reason:—Alloy No. 11 is correctly reported in column K, but an hour afterwards the same tester reports it 3 per cent. higher, and he considers the last result is the more accurate of the two. In the other four cases where the report by touch is correct, no re-trial was asked for, but twelve re-trials of different alloys were obtained. Only in two cases (or 16 per cent.) did the testers repeat their first report, the discrepancies in the remaining cases being 2, 6, 8, 9, 13 and 28 per cent. Alloy No. 10 is standard silver, by assay 917·6 per mille, and might therefore be supposed to be thoroughly familiar to the touchstone testers. Not one of the eleven persons who tried it has recognised the alloy. The smallest error in this case is 1 per cent., and the other errors are 2, 4, 7, 10, 11 and 31 per cent. The most serious matter of all, however, is that all the ten testers to whom alloy No. 12 was submitted have reported it to be a silver alloy; it is variously stated to contain from a minimum of 31 per cent. to a maximum of 78 per cent. of silver. The alloy in question is merely base metal plated, and does not contain even one per cent. of silver.

- (c) If testing by the touchstone be introduced, it is evidently intended that the Assay Departments should apply the test. The method is grossly inaccurate, and the reputation of the Department will certainly suffer if it has to employ the touchstone for ascertaining the fineness of silver wares. The trade in England will keenly watch India silverwares exposed for sale, and will have samples of them assayed with the certain result of exposing our errors; and publication of the assays made on Indian silverwares at home will follow of course. Now the reputation of this Department for accuracy is a matter of serious importance to the Government of India.

* Resolution No. 5576 Finance and Commerce Department, dated 21st October, 1887.

I need only recall the fact that a short time ago the Government * accepted the view that the mere publication of the results of Pyx trials on the coinage might lead to a questioning by the public of the weight and fineness of the silver coinage of this country. It is difficult to imagine a more effective method for crying down the credit of the Assay Department than to order it to assay by the touchstone; for, if our results are bad for stamped silverware—and very bad they certainly will be if we must trust to the touchstone alone—the obvious inference will be that our results for the bullion tendered for coinage and for the coinage itself must be equally untrustworthy. It is true that the inference would not be justified, but the mischief would be done all the same. I feel satisfied that this view has only to be placed before the Government of India to gain its assent to the following proposition.

If assay of silverwares by the touchstone is to be introduced, the Assay Department must have nothing whatever to do with applying the test.

5. (ii) *The Standard or Standards of Fineness which should be adopted.*—On this point it would seem advisable to give effect as far as possible to the views of the silver-smiths. They know best the particular alloys that suit their different styles of work; and if they prefer several standards, no sufficient grounds can be shown for restricting them to one arbitrary standard. The most reasonable plan would be not to fix any standard at all, but simply to stamp on the ware the fineness, ascertained by assay, of the metal of which it is composed. If one standard is decided upon, and account is to be taken of the fact that silverwares in this country are often made from rupees melted down, then that standard might be fixed at 900 per mille to cover deterioration resulting from solder.

6. (iii) *The Fees which should be charged.*—An assay of gold is more complicated and costly than an assay of silver, so that a higher rate must be charged for the former metal. It is clear that the fee for assaying cannot be made to vary according to the size or weight of the article to be tested, any differential scale would savour unpleasantly of duty imposed by Government, and moreover the cost of the assay operation to Government will be precisely the same, whether the ware be large or small. The only exception would be in the case of a number of small articles of one shape stated by the manufacturer to have been made from a single piece of metal. Here the assays would be made on a few of the articles,

selected as a sample by the assayer, and only one fee would be charged for assaying. There is already a scale of fees laid down by Government for the assay of gold and silver for private individuals, *vis.*, four rupees for gold and two rupees for silver, with an additional fee of eight annas in each case for registration and certificate. The fees for assaying and stamping should be according to the scale now in force, that is, ₹4-8 for gold and ₹2-8 for silver. It would evidently not be fair to charge more for the assay of a piece of unwrought gold or silver than for fashioned wares of those of metals which might be greater intrinsic value, and from the sale of which the owner would certainly derive greater profit. On the other hand, there are good reasons, on public grounds, why the scale of fees now sanctioned by Government for ordinary assays should rather be increased than diminished. The scale of fees here suggested is, of course, for a regular and accurate assay, and not for guesses dependent on the employment of a touchstone. It is difficult to say what fee should be charged for a test by means of the touchstone. The operation is one of extreme simplicity, and if appraised merely according to the value of the result, perhaps one anna would be a sufficient fee to charge for it. Untrustworthy as the test is, however, it would have to be made by a European official skilled in touchstone work and sufficiently well remunerated to be above suspicion; and as has already been indicated, no such agency is available here.

7. (iv) *The Distinguishing Marks which should be applied to Wares assayed.*—On every article assayed it will be necessary to have the following marks stamped by means of steel punches:—

- (1) The maker's mark or initials.
- (2) A variable letter denoting the year of assay and stamping.
- (3) The mark of the particular Assay office in which the ware has been assayed and stamped. For Calcutta this might be the letter C surmounted by an Imperial Crown
- (4) Three figures (*e.g.*, 916) denoting the fineness per mille. If only one standard were adopted for India, this mark would not be required.

A brief description and the weight of every article assayed and stamped would be registered in the Assay office. The maker's mark and the variable letter would afford important and necessary information in furtherance of prosecutions for fraudulent marking.

5.]

No. 142, dated 5th December 1890.

From—MAJOR GERALD MARTINS, F.R.G.S., F.C.S., Assay Master, Bombay,

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

I attach this summary to the accompanying opinion I have expressed on the subject of the Government of India's Resolution with regard to hall-marking, as, owing to my experience in this office, and the views I hold, my letter has grown to greater length than I at first intended, and deals with many details that perhaps you may not at first require to consider. My reasons for statements made in this summary will be found if required in the letter.

Thus briefly—

On the Question generally.—It is no use to introduce a system of marking for export only; it must also be for the local market. Any system that is introduced must deal with both gold and silver. It must be generous—almost unlimited—in the matter of standards: any restrictions in this respect will, if heeded, hamper the manufacturer and ruin the artistic nature of the work; more freedom in this respect is required in England. I am sceptical as to many statements that have been made, such as the demand for Indian silver jewellery in England, and the character of the native artificer's work, the standards, methods of assay necessary, etc.

If a system is introduced to deal with articles for export only, it is hopeless to expect it to pay Government. If a system on a broad basis is introduced, both for the local market as well as export, then much of the expense of the introduction for some time to come will fall on Government.

Next, assuming a system of marking is to be introduced—

Question I.—Should the assay be compulsory or optional?

Opinion.—Voluntary.

Question II.—What standard or standards of fineness should be adopted?

Opinion.—The decimal system, 1,000 representing pure gold or silver, should be used. I give two views as to the standards necessary:—

- (a) Is the one I personally advocate, *vis.*, the standards to be marked at every ten, 990, 980, etc., down to a minimum of 300 for gold and 900 for silver, with one other mark 916, it being the standard of the coinage of India and the gold coinage of England. The remedy in case of gold to be 2 per mille and in the case of silver 4 per mille.
- (b) In case Government does not feel inclined to give so free a field, then I submit that the following are the least number of standards Government can have,

as they are those in use in India and the legal standards in England; but if these legal standards are recognized, then the remedy must be the legal remedy :—

Gold.	Silver.
970	958·3
916·6	940
833·3	925
750	916·6
625	
500	
375	

To my mind (a) is the better procedure.

Question III.—Where should Assay offices be located?

Opinion.—The person responsible for the assay must be the person responsible for stamping; articles must be brought or sent direct to him only and pass through his hands. The Assay office establishment here, as at present constituted, could not deal with it: it would have to be enlarged, but a separate office altogether would be better.

Offices at other centres would be absolutely necessary, but it would be better only to commence with Calcutta, Bombay, Madras, and Delhi; they can be extended afterwards if required.

At first starting there may be difficulty in getting work sent in the rough, but if the system is to become general, this difficulty will to a great extent disappear.

All officers must be under a competent European, who must be uninterested in the result of the tests, and above suspicion, so that perfect confidence may be established.

Question IV.—What processes of assay should be adopted?

Opinion.—Cupellation for gold; the chloride method for silver. I have dealt with this question at some length. No certificate should be given and no standard stamped on touchstone tests only, though the stone might be introduced here and there in certain cases as an auxiliary check to test the homogeneous nature of the article.

Question V.—What fees should be charged?

Opinion.—This is a point with which I have great difficulty in dealing, and, though I give suggestions as to a scale of fees for gold and silver assaying and stamping, which might perhaps be tried, I have no great faith in them, and experience might show it necessary to alter them.

Question VI.—What distinguishing marks should be applied?

Opinion.—It is impossible to do with less than the following—

The maker's mark.
The date mark.
The place of assay.
The fineness.
The Government mark.

I have given much thought to this matter, with a view to having fewer marks, but there are so many objections to their reduction that I have come to the conclusion they must stand.

Besides these, there should be a separate symbol to be placed on such delicate parts of any article as have been checked by the stone.

The fineness of punches must be made to take all the standards I have mentioned.

6.]

No. 142A., dated 5th December 1890.

From—MAJOR GERALD MARTINS, F.R.G.S., F.C.S., Assay Master, Bombay,

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

In compliance with the last paragraph of Resolution No. 5261 of the Government of India, Finance and Commerce Department, dated Simla, 5th November 1890, I have the honour to give my opinion, as requested, on the subject of marking jewellery and plate, etc., in India.

I understand that this opinion is to be "on the question generally, and especially on the second, fifth and sixth points in the Resolution."

Assuming that an Indian assay should be introduced, what sort of a system should be devised, and the six points referred for consideration are as follows :—

- I.—Should the assay be compulsory or optional?
- II.—What standard or standards of fineness should be adopted?
- III.—Where should Assay offices be located? At the two Mints only, or at other centres also?
- IV.—What process for assay should be adopted?
- V.—What fees should be charged?
- VI.—What distinguishing marks should be applied to the wares assayed?

The two most important heads, however, are the second and fourth, and I shall have to deal with them at most length.

I.

I may say that I have always held (and have already expressed my opinion on a former occasion) that some sort of safeguard is required in India with regard to the fineness of jewellery. The native purchaser, however, even amongst the poorest, is, I consider, much more careful in this matter to get his jewellery examined in some way than Europeans are ; but still my experience leads me to say that, apart from the mere fact of export, it would be a boon could some system be introduced by which the purchaser would at least have some sort of guide as to the true character of the article he purchases.

Again, I do not regard the technical difficulties in the way of introducing such a system into India as insuperable ; but, as shown further on, the great stumbling block to my mind is the financial aspect of the step.

I know that a number of persons consider that hall-marking should be abolished ; some in England consider that Government should leave the Halls, as at present in that country, and others again that Government should take it over.

In my opinion marking is most desirable, but I think the mark should be a Government mark, and should be a mark that can be easily understood, and the punishment for forgery, false stamping, etc., should be very severe. And this is a system that I believe could be introduced into India. I am not sure that I am not in a minority in this opinion, but still such is my belief.

Compulsory marking I believe to be a mistake in England, and it would be a still greater mistake in India. The advantage of compulsory marking on certain articles and not on others has never to my mind been clearly demonstrated. Thus, though I advocate a system of marking, I hold that it should be purely voluntary, and should be carried out at the wish of either the maker, salesman or purchaser.

II.

As regards the second question of standards. This is a technical point with which I am asked specially to deal. My opinion is, speaking generally, that for jewellery or plate it would be an advantage to have no standards fixed by law. Why should a maker who is at heart an artist, and who has made some beautiful vessel or ornament, either have it destroyed, as in England, or leave it unstamped, or have it stamped at the next lower standard perhaps very much below its real value, as is done in some countries, simply because in the working he has unintentionally not allowed enough margin for the necessity of the assay ?

I believe the absence of all duty, and the marking of the fineness of the article at what it turns if introduced into England, India and in all countries, would tend to the improvement of the manufacture ; that the jewellery would be what it is represented to be ; and that the opening of the market would cause greater scope for the true artistic workman, and give finer designs to the public.

My view is that every bit of jewellery or plate voluntarily brought for assay should be (roughly speaking) stamped at the fineness it turns on assay. Now I use the expression "roughly speaking" because I recognize that practically it might be difficult to have a series of punches to represent all the varying decimals of fineness that jewellers might work to, but the marking could be much closer than at present.

Now I cannot deal with this question, and give an opinion solely from a silver point of view, or as regards silver work alone being exported from India. If marking is introduced into India at all, it must be regarded from the point of view of both the local and foreign markets, and it must deal with gold also. Any system that did not do that would, in my opinion, be useless.

Turning to English standards, we have the following legal standards :—

Gold.

In Carats fine.	Fine Gold per lb Troy.		Fine Gold per oz. Troy.		Fractionally.	Decimally 1,000 representing fine gold.
	Oz.	Dwt.	Dwt.	Grs.		
22	11	0	18	8	$\frac{11}{16}$	916·66
20	10	0	16	16	$\frac{5}{8}$	833·33
18	9	0	15	0	$\frac{3}{4}$	750·00
15	7	10	12	12	$\frac{1}{2}$	625·00
12	6	0	10	0	$\frac{1}{3}$	500·00
9	4	10	7	12	$\frac{1}{4}$	375·00

Silver.

Fine Silver per lb Troy.		Decimally 1,000= fine silver.	
11 oz.	10 dwts.	.	958·33
11 "	2 "	.	925·00

Now I confess to thinking that in modern times all the old-fashioned signs for fineness should be abolished.

With 1,000 supposed to represent fine gold, or fine silver, an assayer can by the decimal system represent very much more accurately the true fineness of the article, and I submit the more accurately the assay report represents the fineness of the article, the fairer it is for the maker, jeweller, and purchaser. Another advantage is that every native gold merchant, Sowcar, jeweller, the community generally, and the bankers, understand and talk of fineness in this way in India.

Turning to India, there are of course no legal standards for jewellery, and we have to consider at what fineness the jewellery of the country is generally made.

The good gold jewellery is as a rule of a fineness from about 960 to 970. That is, it is very much finer than anything ever made in Europe, and it consists of an alloy of gold and silver only. In fact its very purity is its drawback, as it is too soft to wear well, but if marking is to be established, it must provide for such a standard.

Even comparatively poor women and children (whose bodies are made the banks of their husbands and parents) wear ornaments as fine as this, and I have assayed jewellery as high as 980 fine. Indeed, I believe I am not in error in saying that any native who has saved enough to be able to afford to buy gold ornaments, would not condescend to buy gold below 700 fineness, *i.e.*, nearly 17 carats fine.

Turning to the silver jewellery, the best ornaments are manufactured out of what is called "China Chandee" (China Silver). Why it is called so I do not know, unless it is that Sycee used to be originally used for the purpose. This "China Chandee" is generally 17½ London silver, *i.e.*, bar silver of a touch varying from 997.9 to 999, to which copper is added, bringing it to a fineness of from 940 to 950. Ornaments made of this silver 940 to 950 fine are of course soft, and can hardly perhaps be said to be very common, but they are a regular article in the market, and must be provided for in a system of marking. Indeed, poor natives, who have saved money, often have a piece of fine silver tied on to their arm or leg with a common piece of string, and they have absolutely paid a "Rubber" in the bazar to take its touch, in order that they shall not be cheated.

The ordinary fineness of silver work is of course 916.6, the standard of the coin, and nearly all the ordinary work done for Europeans is of this fineness. But I look on the work done for Europeans as being generally of an inferior character.

I may, before going any further, refer here to a very important point, for if I ignore it as not being a point on which my opinion is asked, I may as well express no opinion at all.

There is a great talk about opening the English market to Indian silverware. Now the Government, in their resolution, paragraphs 11 and 12, have hit the right nail on the head, *i.e.*, whether the prospect is considered of sufficient importance to justify the introduction of an Indian system of assay? whether the continuance of hall-marking in the United Kingdom has appreciably minimised the effects that might have been expected from the repeal of the duty on silver plate? and whether Section 4 of Act 47 and 48 Vic., Cap. 62, has given the relief to India required?

I confess that among the mass of correspondence Government has printed and I have received since this question first arose, there are many sentences which require modification: for example, "the work in which native silversmiths excel all others," "the Indian silversmith is not a refiner," "the Indian jeweller with his tasteful designs and delicate workmanship," "the most perfect machinery cannot turn out work more artistic or more honest than that which the Hindoo jeweller does every day before the eyes of his employés."

Now, there is of course a certain amount of truth in some of these, but deprived of the "froth" the facts really are that the Indian silversmith does not excel all others; the Indian gold and silversmith is a refiner, not of course on a large scale, but is so to suit his own purposes; the tasteful designs, which are purely oriental, were designed years ago and have been handed down, and are never improved on, and originality is seldom seen, and if you now go to a native for a design for work, for any purpose not to be the usual pattern of his mould, he says he will give you one, and promptly copies designs out of the Goldsmiths Company's catalogue, or that of some other large European firm. As for honesty, yes, they are as honest as their neighbours, and that they are not more so the records of my laboratory show; but that they are very clever in the power of deception, when they are dishonest, is very certain, and the retailer of the goods has an oriental mildness about him that gets round any doubts or scruples on the part of the purchaser in a wonderful way. And the picture of the man who used to work in one's verandah in the old days is a thing of the past; a man who would do that now would in all probability only be able to do very common work. I do not wish to condemn Indian work; no one admires that which is good more than I do, but in a matter of this sort it is as well to avoid the exaggerated ideas to which I refer.

I believe that the English market for ordinary Indian silverware as at present made for Europeans, and European shops, will be comparatively small. In the first place, I consider this ware as a rule poor; even that which is supposed to be art

work is most of it inferior in design, and where there is a good design it is done to death—the same thing over and over again on every salver, every cup, every bowl—the same bangles and either the same gods or the same scroll work in every shop. At first it might be considered curious, and be bought by some, but people in Europe would soon tire of it. Again, Indian silver jewellery can but seldom be worn by English ladies, as it is only now and then that it looks well with European dress, and what is worn can only be the more delicate work; the more massive work, though handsome enough as a curiosity, is too heavy, large, and barbaric for ordinary use.

I submit that this opinion of mine in one respect has been strangely confirmed by a sentence in Mr. E. J. Watherston's letter regarding Messrs. Orr & Co., being desirous of returning goods to India. He says "Native gods being unattractive to English buyers."

As to plate, useful articles, and copies of English designs, the Indian silversmith is not in it with the European. He cannot work as well; cannot make handles or hinges as well; cannot burnish as well, or generally finish as well; and I do not think many people would buy Indian silver work for ordinary use in preference to English.

Thus the only way in which the Indian silver work would get much hold on the English market would be by Indian silversmiths showing originality—a thing that seems to have died with their forefathers—or trying to learn in the English school to work with European finish, which will take time.

Thus if the Government of India intend to have marking on "silver work for exportation" only, the whole matter lies in the reply they may receive to their question as to how Section 4 has acted. If this section has given relief, no more need be done; and my report might stop here; but if, as I understand, I am to assume that an Indian assay and system of marking is to be introduced, there is much more detail to consider.

In my opinion the gold work is far more likely to find a market in Europe. In the first place (with the exception of some heavy bracelets and such like hideous articles), it is carried on by more skilled workmen than the silver work, and the work is better finished. The designs are, therefore, also better, the work lighter and more likely to be worn and used by Europeans; it is also more varied and, as I have shown, the gold is very fine, and in many cases enamel work of excellent quality is on very fine gold.

The mixtures of the alloy are also often carried out with infinite judgment, producing exquisite shades to suit the work—a thing in which, owing to the stringent laws of standards in England, the British workman is much handicapped. I therefore believe that if once the native work is sold publicly in England, it is the better gold work rather than the silver that will find a market.

The only fear I have is that, owing to the fixed European standards, if once it does find a market, articles of less value will be made, and in course of time poorer gold will be used, and the little remaining originality, quaintness, or beauty vanish.

I believe that in Europe the power to produce work the brain has conceived is often checked by the standard laws; and that were they and duty removed, the brains of European gold workers would be prolific in originality of design combined with a finish, compared with which Asiatic work would be very poor. But it is the quaintness, irregularity and other peculiarities that give the characteristic beauty to Asiatic work, and once that departs much of its beauty disappears.

To take a simple example. English people, on seeing a fine Indian necklace, and being told its price, would at first consider it too expensive, and when told its high price was due to the gold 980 fine (alloyed with silver), would demand the same thing to be made of English standard gold 916.6 with copper! Will its beauty be the same? Certainly not from an artist's or a goldsmith's point of view; but once this is done, the English workman will produce plenty of them, and probably, working in standard gold, finish them better, *i.e.*, more evenly and uniformly, but the quaint beauty of the original will be absent. If the Indian then tries to imitate the hard and severe lines and beautiful finish of Europe, he generally fails—I am speaking of course of fine work. There is, however, a quantity of rubbish sold in this country to Europeans as "fine Indian gold," although once marking is established, Europeans will not buy unmarked ware, and will ask for good quality, and this poor and false stuff may be driven out of the market.

On account of its fineness the good Indian gold work carries precious stones insecurely and the stones generally have to be re-set by some English jeweller, and even when advised to use poorer and harder gold, the native dislikes doing so, because at present it would not find a sale in the native market. Once he gets an English market, he will have to make all ornaments intended to carry stones of poorer gold, or he will get no sale for his ware.

I deal with these matters because to my mind they are the soul of the whole question. The amount of assaying for ornaments for export I look on as likely to be comparatively small, but it is the local market which must be touched. The only chance of Government

working this without loss will be by work for the local market. To any one who has seen the splendid gold ornaments, the great chains several feet long, the *golubdams*, *pandans*, *pick-danies*, gods, etc., that have been melted in this office, it is quite evident where the stamping has to be done. Natives grow rich, and where they figuratively do not bury their gold, they turn it into these ornaments and articles, and when a bad time comes these gold articles have to be melted in order to be sold.

These men at the time those articles are made have no guarantee that they can really trust as to their fineness, but a rubber in the bazar will, however, have probably been consulted.

One word more about the local market. Almost every native, even among the very poor, has his bangle, anklet, armlet or ornament tested. There are in this city some fifteen to twenty rubbers, and many more I believe in Delhi, who work with a touchstone. The competition among them is the only guarantee for their honesty, and from all I can gather they are not all regarded as above bribery. In my experience I have had many references made to me to decide disputes. The very existence of these men is a sign that the want of some check and some mark made by an independent party is felt.

Knowing this by my own experience, it was with some surprise that I read that marking was not considered desirable by the trade. Compulsory marking I do not believe to be a sound principle in any country, but voluntary marking, I submit, is desired by the trade of India.

In 1885 I was referred to by the Local Government regarding an application on this point by a firm in Bombay, and I have asked many native merchants and jewellers and they are all agreed in saying it is required, as they are otherwise at the mercy of native rubbers in the bazar whom they do not trust. They all say, however, it should be under a *sahib* and under Government control. Whether it is financially possible to meet their wishes is another question, but the desire for it certainly exists.

The next important point, if standards have to be fixed, is the "remedy."

The "remedy" for jewellery allowed in England is generally considered by the trade as too small, less than a quarter of a grain under standard being sufficient to condemn the work.

This remedy should be larger, and I would suggest 2 per mille for gold and 4 per mille for silver.

I have said that, generally speaking, the work should be stamped as near the true fineness as possible, and this view naturally does away with the necessity of a fixed minimum, for let the stamping be free, and the minimum of utility would fix itself.

The necessity, or otherwise, for having a fixed minimum figure of fineness is a subject which would require more discussion than I can bring to bear in a report of this nature, turning, as it would, on the nature of the work, the hardness, appearance, purpose for which the work was required, the different effects of alloying, comparative difficulties in working, and so on. Thus though I do not personally admit the necessity for fixing a minimum point of fineness, I am ready to allow it is a subject that can stand aside for the present, and I therefore suggest that for gold the minimum fineness to be stamped be 300, and for silver the minimum be 900, with the proposed remedy already suggested in each case.

I feel firmly convinced that something like what I suggest—if not even a more open course—will in course of time have to be introduced by all civilized Governments, and that they will find it better for the country, the dealer, workman, and purchaser, and better for the art as an art; but as I fear that I may at present be in a minority in this view, I put before you two suggestions (*a*) what I personally believe best, (*b*) what I look on as a compromise and the very least the Government can have in the way of standards.

(*a*) My own opinion is that Government should have a series of stamps ranging by tens, *i.e.*, 990, 980, 970, etc., down to 300 for gold, and down to 900 for silver; and one other, to be called the standard stamp, for 916·6, which standard, it must be remembered, is the same as the English sovereign standard of 22 carats fine, the British Indian gold mohur and the British Indian rupee standard.

The remedy for gold will be 2 per mille and for silver 4 per mille, except that the standard mark will only be used between 918·6 and 914·6.

Thus, for example, all gold work which on assay turned from 978 fine to 982 fine would be stamped 980.

Gold work turning 914·6 to 918·6 would be stamped Indian standard.

Silver, for example, turning from 936 to 944 would all be stamped 940, and in the case of silver turning from 914·6 to 918·6, it would be stamped standard.

The advantage also in this to my mind is that it gives in the case of silver a large range of marking about the standard; the difference in value due to remedy as regards the purchaser would be very small, and to the maker the loss in one case would be made up in gain in another.

(b) In case my idea is considered too sweeping, I submit that the least number of marks the Government can have are as follows :—

For Gold.	For Silver
970°	958°3
916°6	940°
833°3	925°
750°	916°6
625°	
500°	
375°	

These are the legal standards in England and those in use in India, but if this point of legal standards is recognised, I would point out that the remedy in the one case will have to be the English legal remedy and in the other the Indian legal remedy.

III.

The next point is one which can be shortly answered. To commence with, however, I must point out that the person in charge of the office where the assay is done is the person who must be responsible for the assay and the marking. I know from experience that it requires all care and is quite anxious enough a responsibility, as it is, to see that gold bars and leaf are stamped correctly, and I would never agree to having things assayed by myself or under my supervision, and for which I am responsible, stamped elsewhere. Thus I presume the stamping, as the assaying, will be carried on in the Assay office, and of course articles would be sent here and that no one but the assayer in charge would have anything whatsoever to do with it, and thus I consider this question first from the point of view of the present Assay offices.

I may, to commence with, say that I am certain that it cannot be done with our present establishment. That would have to be enlarged. The work we receive from the Mint is very large, and of late it has been enormous, and that of course must be done before all else. It is therefore most difficult to do even such comparatively small amount of extra work as at present comes to hand; but if the marking of jewellery and plate is to be added to my duties, it will be impossible for me to carry it out without increased establishment, and the men must devote their time to it.

The responsibility added to my post would be great, but I should not mind that as long as I had a free hand and was allowed to make the provision I thought fit. The large sums that yearly change hands represented by assays done in this office, even apart from ordinary minting requirements, make me feel that as far as responsibility goes a crore or two of value more or less would be of no consequence, provided I am left perfectly free to do that which experience has taught me is the best. However, though I am not afraid of taking the work if required, I allow I think it would get more attention if in a separate office. One of the principal native merchants suggested that an office or a branch of my office should be in the Marwaree bazar. However, without going into the Marwaree bazar, if it is decided to have a separate office, it will be a matter for future consideration as to where it should be situated, so as to be convenient and near enough to attract manufacturers.

But supposing it is decided to have Indian stamping, it is quite clear to my mind that it will be absolutely necessary to have offices at other centres than Calcutta and Bombay.

In my conversations with the manufacturers on this point, the least number I can get them to name is Calcutta, Bombay, Madras, Delhi, Lucknow, Cutch, Cashmere and Burma; some even wish to add Jeypur and other places because of the fine gold work.

Personally I should feel inclined to recommend—supposing a system is introduced—starting at first with only offices at Calcutta, Bombay, Madras, and Delhi. The other places might be left till it is seen how the above pay, and if those interested at the other places find themselves injured, they can represent the same, and should then have to show that there is enough work to support an office.

Calcutta would take Cuttack and other work; Delhi is, of course, a large centre; Madras would get Travancore jewellery; Bombay would receive the Cutch, Jeypur, and probably the largest assortment of all kinds. There are of course many places where a small amount of jewellery is made which cannot be looked on as worth consideration, and it would be no loss if the trade, such as it is, vanished.

I have said nothing about Cashmere, because I feel that, though there is plenty of work and good work done there, there may yet be political matter connected with the question, and there are better opinions than mine to be obtained; and again, although I know Burmese work, and there is some in the market here, it does not seem to be in large quantity, and never having been in Burma, I do not feel competent to speak as regards that country.

IV.

The fourth question is a technical one of much importance.

As regards methods of assay—

Gold cupellation is a perfect method of assay; nothing could be better.

With regard to silver, however, silver cupellation is not as satisfactory. It is not that in practised hands excellent results may not, and are not obtained, for it can be carried out with accuracy, but it does require great care; and without entering into the many technical details in this respect, I need only say that it is generally considered among assayers as not so satisfactory where great accuracy is required, though most useful where the approximate fineness is not known.

The "Humid" or "Volumetric" method, as practised in Europe, is a beautiful method of assay where the fineness is approximately known; but the manner in which the work has to be carried on, the difficulty experienced with the standard solution in this climate, and many other reasons, render it unsuited to India.

The best method for this country (which is not mentioned in the Government Resolution) is that which is called the "chloride method," *i.e.*, the weighment of the precipitated chloride of silver; it is a little longer than the other method; but it admits of native aid. It dispenses with the necessity of approximating assays, as any variety of fineness can be at once dealt with, admits of a constant weight being used, the presence of outside metals is at once shown, and the assay is very accurate.

Thus we are reduced to two methods of assay:
For gold, of course, cupellation.
For silver, the chloride method.

As for the touchstone—well, it is not assaying at all; but before I deal with that I must say I think the so-called impossibility of presenting work for assay in the rough is exaggerated. Certainly articles will have to be sent or carried backwards and forwards; but as far as I can learn, that does not seem to have been considered of much consequence in England; indeed, the tendency appears to have been to decrease the number of Halls, and I believe that some people in England who think marking should be under Government control would even close some of the existing Halls.*

The great complaint has been as to the manner in which the sample for assay was taken, but even in this respect it is allowed that the Halls do not now use ware as cruelly as they formerly did, and though doubtless there is still room for improvement in this respect, yet with the recognition of the advantage of marking and the present appreciation of the fact that it is not right to utterly destroy a man's work in taking a sample, surely means will be gradually evolved by which disfigurement would be reduced to a minimum.

Now, if marking in India is once established, and the fact generally known, I submit that the manufacture ought gradually to converge to the assay centres. I do not mean to say that work at places as far distant as Srinaggar or Mandalay will cease and come to Calcutta and Bombay, as in such cases we are dealing with what must be considered separate countries, but I mean that where there are judiciously chosen centres, it is to be expected that the workmen with their families from a large portion of the surrounding country will gradually be attracted together, and if this occurs, much of the difficulty connected with carriage will disappear.

Indeed, if something of this sort does not happen, I do not see how any assay centre can become self-supporting, and only on such a hypothesis could the establishment of Assay offices be tried.

Next, let us turn to the much-lauded "touchstone." Rubbing—there is no necessity to use any grander name—is not assaying, and though with gold under certain conditions it is approximate, with silver, in my opinion, it is not even approximate. The very term generally used "touch" illustrates what it is. It gives no assay, no guide to anything that may be present, and can only deal with the surface. The surface, it will be replied, can be removed, and to that I say, that if it is removed to the extent that is often necessary in this country, it does not save the article from disfigurement.

As to accuracy, let me first refer to gold, in which I admit rubbing to be often very near the truth. I have known a man with the same description of alloy† of different fineness obtain time after time results correct to within 5 per mille, and then suddenly go very far from the truth per cent. I have often had a cupellation furnace charged with, say, twenty-five to thirty assays of absolutely different kinds of gold—Pekin bars, gold leaf, China leaf, melted ornaments, melted coins, bits of various sorts of gold from the bazar of every imaginable sort and character. Each sample to be assayed has been previously rubbed and the "touch" registered by an experienced rubber, and the "touch" so registered afterwards compared with the result of the assay.

Where the alloy has been a common one which the rubber was accustomed to, the results have generally been approximately right, sometimes marvellously near, and sometimes incomprehensibly wrong; but in the case of ornaments, queer mixtures, etc., melted in the office, he would often be nowhere near the truth, and the man was not to blame, for he was but mortal, and the eye cannot always guess right.

* It is quite possible that the removal of duty in England will cause an increase in the work to be done at the Halls, and should more freedom as to standards be also introduced, the demand for stamping might possibly be so great as to make it necessary to again increase the number of Assay offices.

† I use the word "alloy" all through this paper in its true sense, *i.e.*, "a mixture of two or more metals;" the word "alloy" properly speaking does not mean (as it is often improperly used to denote) the poorer or base metal present. Coinage, jewellery, brass, gun-metal, etc., are all alloys, and no one metal composing them is by itself an alloy.

I admit that if a law is passed of strict standards, *i.e.*, that all gold work is only to be made of gold, silver and copper in certain proportions, or of gold and copper in certain proportions, and no other mixture is allowed, and test needles are made only of that alloy and extending to the decimals allowed for remedy, that on seeing a shade did not match any needle it would be easy for an assayer to say this gold is not the same as my needles, and so condemn the work, and damp the artistic spirit in the artist at the same time.

I have seen a man fairly puzzled by gold of exactly the same fineness as his needle, but it not being the same composition, it was not the same colour. Every goldsmith knows this is possible. Yet this is a method that some people will insist on calling assaying, and consider sufficient in a country where men mix their alloys as they like and as they think best.

If in India the liberty of the workmen in this respect is to be hedged about by fixed standards, I believe it will spoil, if not kill, their art; and I understand from the resolution that Government recognizes this and is not in favour of compulsory standards.

Turning to silver, my objection to the touchstone is still stronger. I do not believe that any man, be he ever so experienced a rubber, could tell the "touch" of all the various kinds of jewellery dignified by the name of silver work in this country.

The men in the bazar who gain their livelihood by giving the touch to natives do not pretend to anything approaching the real thing in silver, and they confess they cannot do it. But what is more to the point, these native rubbers in the bazar here will not give a "touch" on a large number of silver articles (although the touchstone is the only method they know and the only one they employ) without cutting or drilling.

One of the best ways of taking a sample is to drill small holes, collecting the dust (as these holes can be filled up again), and this dust these men melt up and use as a sample piece; thus even here with the "touchstone" it is considered necessary to disfigure the article.

If the touchstone is so reliable in this country, I am at a loss to understand the nature of certain cases that occur. I believe it is not too much to assume that in respectable firms of standing, trouble is taken to approximately test goods, and to be sure that the articles they offer for sale are what they represent them to be; yet it is no uncommon thing, when such articles have been by accident broken, for the mending jeweller to throw doubt on their genuineness, and when the same are then sent here for assay, for them to turn much lower than they were said to be at the time of purchase; and yet it would be wrong to say under the circumstances that the retail jeweller was anything but taken in himself.

I have often been asked to settle disputes between two parties by the touchstone, and I have invariably refused to do so. The risk of mistake is too great, and it is often a very difficult thing for the parties to make up their minds as to whether they shall back their opinions to the extent of having the ornament destroyed.

I consider the English Halls are quite right in insisting on making proper assays, and the argument that what is good for one country is good enough for another does not carry weight; no plate has the high character in the world that English plate has. I fail to find authority for the statement that the system of touch proves adequate in France.

They have two classes of punches, the superior and the countermark, and the former are divided into standard, guarantee, importation, exportation, and recense. But let us turn to their own report. They give the usual summary and explanations of the usual methods of assay.

They deal with assaying silver by cupellation, then with assaying gold by cupellation, and then go on to say "the second method of assay by the touch is too well-known to require description; it only gives approximately the required standard." Then they say, "the third kind of assay is that of silver by the damp method, etc."

Again, let me quote their report—

The standard mark is impressed on works of size, such as have been analysed by processes scientifically exact. The mark of guarantee is placed on small jewellery assayed by the touch; a special mark is reserved for gold chains.

The import marks are of two kinds, the foreign and watch marks, and these are again sub-divided.

As for the export work—like most of the continental countries—they do not seem to be much concerned about its quality.

Again, in giving the prices, they say—

For an assay on gold or gilt or silver bearing gold	.	.	.	.	.	.	.
For an assay of silver if by reduction in a crucible	:	:	:	:	:	:	:
Assays of small articles of gold by touch	.	.	.	.	.	.	.

Thus they do not have a general assay by touchstone, the small gold articles that are examined on the stone are not stamped standard, and I cannot find anything said about silver being stamped by assays on the stone; and all these precautions are taken in a country with fixed standards.

I have dealt with this question at length, because it is most important, and to me it naturally is of great interest and importance, and all I can say is that if the jeweller in this country is to have a free hand as to composition, and the only method of assaying

gold and silver is to be the touchstone, I sincerely hope that the Government will not require me to certify to the accuracy of the assays by "rubbing," or hold me responsible for error.

Although I am against giving any certificate on rubbing alone, I am not prepared to go the length of saying it may not be useful as an auxiliary test.

The whole point lies in the way in which the sample is taken, and this must be left to the judgment of the assayer. He may be forced to cut a piece out, or he may be able to get a sufficiently good sample by scraping, or he may be able to obtain a good sample by boring with fine drills in various parts of the work until he gets enough dust.

In the case of gold this would be tested by cupellation, in the case of silver by the chloride method. A portion of the sample so taken could be turned into a needle and the lighter portions of the work be tested by touchstone after slight removal of the surface to see it was of the same fineness as that scientifically assayed. I think that manufacturers ought soon to learn the best state in which to send their work for assay without entire finishing, and it is impossible to lay down exact rules as to how samples are to be taken; they must be taken so as to disfigure the work as little as possible, and yet to represent the true composition of the article throughout in order to be of any value, and no certificate should be given by mere touchstone test.

V.

The question of fees is one to which the Government call my special attention; but the fact is I can hardly form any idea as to what scale of fees is at all likely to make these offices self-supporting. There is such a quantity of information as to the expense of starting these offices which I require for this part of my reply, and cannot procure, that an estimate from that side seems impossible at present.

Turning to the other side, the fees must be fairly in proportion to the work to be assayed, and yet not prohibitive, and it must be remembered that there is no duty to be paid.

In considering the question of fees, however, it must be clearly understood that I am purely dealing with works of art, jewellery, ornaments, *goolabdans*, *pandans*, plate, etc., and not with mercantile business between merchants and bankers, refiners, etc., or any such work as I have at times to deal with at present, where one assay on some small piece may represent very large sums, a transaction of from Rs20,000 to Rs50,000, or may be a question of contract which is referred to me for decision.

All I am here dealing with is work which in England would be "hall-marked."

In the bazar the native rubbers charge one anna per tola for rubbing gold, the minimum charge being one anna, and they charge twelve annas per 100 tolas for silver.

It is quite evident that at such rates no properly conducted Assay office could be worked; still at the same time the fees must not be too high, although there is no duty to pay.

I therefore merely suggest the following as being as low as could be tried, but I confess to feeling very uncertain that they are near the truth.

Gold.

For an assay and stamping of any gold ornament, piece of jewellery, piece of plate etc.—

												R
Weighing 5 tolas or under	.	.	.	.	.	.	.	.	.	.	.	2
" from 5 to 10 tolas	.	.	.	.	.	.	.	.	.	.	.	3
" " 10 " 20 "	.	.	.	.	.	.	.	.	.	.	.	4
" " 20 " 50 "	.	.	.	.	.	.	.	.	.	.	.	5
" " 50 " 500 "	.	.	.	.	.	.	.	.	.	.	.	10
" " 500 " 1,000 "	.	.	.	.	.	.	.	.	.	.	.	15

For every 100 tolas or part of 100 tolas in weight above 1,000 tolas, a fee of one rupee.

Silver.

For an assay and stamping of any silver ornament, piece of jewellery, piece of plate, etc.—

												R
Weighing 5 tolas or under	.	.	.	.	.	.	.	.	.	.	.	1
" from 5 to 10 tolas	.	.	.	.	.	.	.	.	.	.	.	1-8
" " 10 " 20 "	.	.	.	.	.	.	.	.	.	.	.	1-12
" " 20 " 50 "	.	.	.	.	.	.	.	.	.	.	.	2
" " 50 " 100 "	.	.	.	.	.	.	.	.	.	.	.	3
" " 100 " 500 "	.	.	.	.	.	.	.	.	.	.	.	4
" " 500 " 1,000 "	.	.	.	.	.	.	.	.	.	.	.	5

For every 100 tolas or part of 100 tolas above 1,000 tolas in weight, a fee of eight annas.

At first, in a place like Bombay, there might be a rush of work with a view to the foreign market, but when it was found (as I believe it will be found) that there is not so large a demand in Europe as is supposed for this work, there will be a lull, and the only chance of the offices paying will be when it is generally known throughout the country that stamping is done under Government control, and it may take time for this knowledge to spread.

That the persons most interested wish to have a system of marking I am aware, but they would like to have it for nothing, or next to nothing, and it would be absurd for Government to attempt to carry out the work at rates such as they would suggest.

Some of the native rubbers or their relatives might find employment under Government and be taught a certain amount of work in the laboratory, but there must be a European in charge and one to take his place in case of sickness.

This view might perhaps call forth a protest from many natives of this country; but in reply, I can only say that not only do I think this necessary, but that in saying so, I am expressing not the opinion of only one of their countrymen, but every one of them I know who is in any way interested in the question.

There must be a *Sahib* in charge and responsible, or they would be no better off than with the bazar rubbers, who are more or less kept in order by competition.

Thus in giving these figures I cannot say I honestly have any great faith in them. I have made out the scale more with the idea of what would be perhaps proportionately fair according to the relative value of the goods and yet not be prohibitive, than with any decided view as to the probable amount of the Government expenditure and receipts, which I feel are very uncertain.

It is therefore the financial aspect of the question, the difficulty of arriving at anything definite as to the amount of work likely to come to the offices, that makes me doubt the advisability of the step, and causes me to say that if Section 4, Act 47 and 48 Vic., Cap. 62, has given relief as regards oriental work exported to the United Kingdom, that it might be better for the Government to leave matters as they are.

· VI.

With regard to the nature of marks. It will be desirable to avoid the long series of hieroglyphics that, owing to a separate sign for each standard and different standard marks at different halls, have grown up in England and are now so numerous that hardly any one in the trade can at once interpret them accurately.

If this is the case in a country with a few fixed standards, it would become very much worse in a country where a free hand is to be allowed to the maker, and thus I propose only to have figures to denote the fineness.

The marks in England are six in number on gold and five on silver:—

The maker's mark.	The hall-mark.
The carat mark.	The date mark.
The standard mark.	The duty mark.

In gold the standard mark and the carat mark together denote the fineness; the standard mark being either the crown, the thistle, lion rampant, harp crowned, plume of feathers or unicorn's head, according to the various places, and the carats being given in figures.

In silver the carat mark of course disappears, and the standard mark, *i.e.*, Britannia, or lion passant, or thistle or harp crowned, as the case may be, denote the fineness.

The duty mark may be dispensed with in the case under consideration as useless.

This leaves the maker's mark, carat mark, standard mark, hall-mark, and date mark to be considered.

The maker's mark—in England it is generally the two initials of the maker's name—is essential, and this should be a mark registered in the Assay office by being stamped on a leaden sheet, the name and address of the man and all particulars being written alongside, and signed by himself and the officer in charge.

This mark should be stamped by the maker on the goods before they are sent to the Assay office and on the spot near which he wishes the goods to be marked. The article in question should be in an unfinished state, but as far advanced as the maker believes compatible with good finishing.

Besides this, I think that the number of the article produced by the maker and sent for assay each year should be registered, and at the end of the year he would begin afresh at 1.

For example, a goldsmith, "Balcrishna Ramchunder Hate," would begin in January with marking his articles 1 B.R.H., 2 B.R.H., and so on.

I do not say that initials should be obligatory; a mark might do as long as it is registered.

The advantage to my mind of having the number of the article as well as the maker's private mark is that it increases the chance of proving a case of forgery, as, if the article bearing the forged stamp and showing (as it would be obliged to do) some number on being brought to the Assay office does not agree with the register against that number and mark, the forgery is evident.

For example, suppose an inferior silver bowl marked as 102 of the work of "Sakharam Gidh" in the year 1891 is brought to the office, and the register shows that the article bearing such a mark was really a gold *pándán*; the forgery is practically proved.

If there was a good Government mark, I am not sure that the hall-mark, *i.e.*, the mark showing the place of assay, might not be dispensed with, but in this enormous country I think it will be necessary to retain something showing the Assay office. It is also essential to have a date mark in order to trace the article, and this in England is done by a letter. In some place the twenty-six letters are used to denote a cycle, in some twenty, and so on. The first letter of the alphabet is then again taken in a different style of character and begins a new cycle. Of course, without a reference it becomes after some time very difficult to know to what year the letter refers, and thus in this respect, as with the maker's mark above referred to, an additional security against forgery is provided.

For example, say Roman capitals begin in 1891 A, and so on, then 1916 will be Z; 1917 will be, say, small Roman (a) to 1942, which will be (z) and 1943 will be, say, Italian A, and so on.

The letter used for the date must be the same in every Assay office throughout India.

I see that Mr. Gee makes a suggestion in his work with regard to marks that date letters might be placed in the middle of the Government mark together with the standard.

It is, I admit, desirable to reduce marks if it can be done, but the date, place of assay, fineness, and Government mark must be put on, and I have striven to design punches as Mr. Gee suggests with such details combined, but I find this makes the stamps too large, heavy and coarse.

It must also be remembered that round surfaces have to be dealt with.

I have most reluctantly therefore come to the conclusion that the stamps must be separate.

I have tried to use the city arms of the municipality in order to make an office mark, but with no great success. However, I think, portions out of the arms can be taken, and in the arms of Bombay, I think, the boats give us a characteristic sign for this city; and one of these might be used as the Bombay Assay office stamp, or two of them with the fineness between, or the crest might give a good mark.

The first of these given below is probably the best:—



The fineness must be stamped in figures that can be read, and alongside should be the Government stamp, which might be either the Royal Arms, the Crown or the Star of India.

The office stamp and Government stamp should be on the flanks of the date and fineness.

Thus an article fully stamped would have from the left—

- | | | |
|--------------------------------------|---|---|
| 1. The number of the work. | } | These to be put on by the artificer before the work goes for assay. |
| 2. Maker's mark. | | |
| 3. The sign giving the Assay office. | } | These to be stamped in the Assay office. |
| 4. The date letter. | | |
| 5. The fineness in figures. | | |
| 6. The Government stamp. | | |



I am afraid we cannot do well with less than six marks.

A goldsmith or silversmith would have to fill up a form when he sends his goods—a nearly finished as possible, but not quite finished—to the Assay office, stamped with his mark and number of article, and this form must be signed by the maker whose signature is registered against the mark in the office. This form can then be filled up with the fineness after assay, and be signed by the assayer, and it would even be a good thing if each article could have such a certificate, although that might perhaps be found too tedious in a case such as a set of forks and spoons, and thus a question like that would have to be left to the judgment of the officer in charge.

Apart from this, however, I think it would be advisible to have a separate stamp to be placed on such portions of the work as have been only compared by touchstone with the sample taken for proper assay. This might be a palm tree, or lotus, or any other characteristic sign, but should show no fineness, as it cannot be more than a token that the work has been so checked to see if it appears homogeneous.

I believe it would be cheaper to have a series of punches made for each touch to be stamped; the only one that would have to be changed would be the date stamp, the others would go on for both gold and silver for a long period.

There are of course many details yet to be considered which will have to be gone into afterwards, but I have dealt with the practical portion of the marking at some length to show that I do not believe it would be so difficult to introduce.

Still I must point out that even simple rubbing is a thing that cannot be rapidly learnt, and that the subject of having trained men for the assaying and also for delicate stamping will have to be carefully considered; it will not do to commence spoiling articles by bad marking, and it requires experience to stamp well, and I at present know of no trained hands in this country.

In conclusion, I would give it as my opinion that it will be of no use to have a single mark for one standard, and if it was enforced it would ruin the native work. It would be equally useless to have only silver marked, and certainly not worth while to establish a system of marking simply for the sake of the amount of silver ornaments, etc., likely to be exported to England. If the marking is to be of use, it must, as I have said, deal with the local markets, and if it does do so, it must then cover a generous field as to fineness; and if that is recognised, then the marks used must convey information as to maker, place of assay, and fineness. Any system that does not do this would be in my opinion worse than useless.

I am sure that if gold and silver work in this country is to improve—and it is only by improvement that it can possibly have a chance of competing in Europe—there must be no petty restrictions, and as indeed removal of duty will tend to improve the goldsmith and silversmith's work in England, so would a greater freedom of standards there also help to improve it; and I therefore do not think that any system introduced into India should be started with laws that must more or less hamper the manufacturer. He should be given a free hand, the marking only being a guarantee as to the quality of the composition.

Even if it is decided to introduce into India a free system as regards standards and marking, so as to cover the wants of both the local and foreign markets, I fear that for some little time much of the expense of its introduction will have to be met by Government.

7.]

Dated 27th December 1890.

From—THE HON'BLE L. R. W. FORREST, Chairman, Bombay Chamber of Commerce,

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

I have the honour to acknowledge the receipt of copies of the Resolution (and enclosures) of the Government of India, No 5261, under date of 5th November 1890, on the subject of the abolition of the English plate duties, and the proposed establishment of a system of hall-marking in India.

2. With respect to the latter question, on which the Chamber is invited to express an opinion, my Committee have consulted those immediately concerned in the trade, and now beg to forward copies of the accompanying letters on the subject, addressed to the Chamber by Mr. J. P. Watson, of Messrs. Watson & Co., and Messrs. Ardeshir & Byramjee, the two most important firms in Bombay, who export silver goods in large quantities to Europe. The Committee of the Chamber agree generally with the views expressed by Mr. Watson, and they trust the same may receive due consideration.

8.]

Dated 3rd December 1890.

From—J. P. WATSON, Esq., of Messrs Watson and Co., Bombay,

To—The Chairman, Bombay Chamber of Commerce.

In reply to yours of the 14th November, *re* hall-marking in India, and referring to Government of India letter No. 5261:

(1) "Should the assay be compulsory or optional?" A hall-mark would, I consider, be a great advantage and lead to a much larger sale for Indian silver plate in England than at present. It would show at once its quality and hence give it a standard value in the market; whereas, if not stamped, each piece would have to be tested by the individual, buyer or dealer who would be sure to save himself by valuing at less than its real quality. It would thus have an uncertain value instead of a standard value and would militate greatly against the steady and free sale or exchange for Indian silver plate. It should, however, be optional.

(2) "What standard or standards of fineness should be adopted?" I would adopt the quality of the rupee, but though articles might be made of finer quality than this, I would only have one stamp.

(3) "Where should Assay offices be located? At the two Mints only, or at other centres also?" In the following twelve towns, where any considerable amount of silver plate is manufactured, *viz.*, Bombay, Poona, Ahmedabad, Calcutta, Lucknow, Delhi, Lahore,

Madras, Bangalore, Trichinopoly, Rangoon, and Mandalay, I would appoint the Mint where such existed, and the Government Treasury, where there was no Mint.

(4) "What process for assay should be adopted?" The usual native process of rubbing on a test stone, and also trying with acid. There is always a native official at the Treasury, who is a thorough judge of the different qualities of silver, and I would leave it to him to decide the quality, and have the articles stamped if up to rupee quality.

The tester, however, should have the right, if he had any doubt about the quality, which the usual test did not satisfy, of drilling into the article or cutting into same with a file; but, before resorting to this extreme measure, reference should be made to the owner, who, if he refused permission for this extra test, should have the article returned, and of course unstamped.

(5) "What fees should be charged?" Six pies or half an anna per tola weight of the article submitted for stamping.

(6) "What distinguishing marks should be applied to the wares assayed?" I would propose a stamp resembling the pointed Star of the Star of India, and another stamp taking the first two letters of the town where the test was made, *Bo., Ca., Ma., De.*, abbreviations for Bombay, Calcutta, Madras, Delhi, and so on. One letter might have sufficed, but there are several that commence with the same letter, hence the necessity for the double letter; besides A. Ahmedabad, B. Bombay, if put this way, might be mistaken for two different qualities, A quality, B. quality.

This idea of applying a stamp for quality would not in any way clash with native customs, as it is nearly universal in all large towns to have the gold or silver tested after it is made up by an authority who is recognised both by buyer and seller, and a small fee is willingly paid for this service, which fee in many cases goes 2rds to some charitable fund and the other 1rd is retained by the stamper.

In most Native States, it is a criminal offence (in Jeypore, the punishment is that of having the hand cut off) to make up or use other than silver considerably purer than the rupee.

Since the passing of Act 47-48 Vict., and the English Customs have applied section 4 of said Act to imports, a great impetus has been given to the export of silver plate from this country by private individuals in consequence of the old restrictions being removed.

The fact that the duty has also been taken off is not as yet thoroughly known, and so far has not had any appreciable effect on the export, as far as I can judge.

Section 4 of Act 47 and 48 Vict., Cap. 62, is as follows:—

Articles of foreign plate which, in the opinion of the Commissioners of Customs, may be properly described as hand-chased, inlaid, bronzed or filigree work of oriental pattern, shall, subject to the payment of the proper duties of Customs, be exempted from assay in the United Kingdom.

For some little time now the Customs Authorities in England have put a liberal translation on the above section, and it has practically amounted to admitting Indian silver ware, when in any way chased or decorated, free from the Goldsmith's Hall Examination.

There are occasionally instances of doubtful origin, but in these cases the Customs Authorities notify the importer of this, and if he cannot satisfy them of its oriental character, he simply re-exports it under bond.

9.]

Dated 4th December 1890.

From—MESSRS. ARDESHIR & BYRAMJEE, Bombay.

To—The Secretary, Bombay Chamber of Commerce.

We beg to forward Rao Saheb B. A. Gupte's opinion on the hall-mark questions. While we were working in London at the Colonial and Indian Exhibition, that gentleman was asked by Lord Northbrook to write for our firm a Note on the inconvenience felt by the Indian Trade on account of the duty which then existed, and we have obtained his opinion now under the conviction that it is likely to be useful and worthy of consideration.

We quite concur with him on the subject.

Note on the introduction of Hall-Mark in India by RAO SAHEB B. A. GUPTÉ.

For Messrs. Ardeshir & Byramjee, Bombay.

Hall-mark, if made obligatory in this country, will prove prejudicial to the interests of the Indian Silver Trade, as it will involve some expenditure and considerable delay.

The information as given by Mr. W. Carlton Wood, regarding the melting of the rupee

* These amalgams are :

(A) 17 Penny English silver, tolas	100
Copper, tolas	6½
(B) 17½ Penny English silver, tolas	100
Copper, tolas	6½
(C) Chinese dollars, tolas	100
17½ Penny silver, tolas	125
(D) American dollars, tolas	100
17½ Penny silver, tolas	125
(E) French dollars, tolas	232
17½ Penny silver, tolas	125

is true only to a certain extent. The bulk of the work done by the Indian silversmith is, however, done on London silver,* called 17 penny and 17½ penny, mixed with 6½ and 6½ tolas, respectively, of copper, or in an amalgam of 100 tolas of China dollars, American dollars with 125 tolas of 7½ penny London silver as well as in an amalgam of 232 tolas of French dollars, with 125 tolas of that metal.

The metal used for the joints varies from 1 tola of silver to 1½ to 2 of copper.

The silver generally used in India for the European market is superior to that of the London hall-marked, as will be seen from the two samples selected in the Bombay market.

There already exists a voluntary hall-mark system in India, and the following silver-smiths among others do follow :—

Ramji Bhagvan.
Narrottam Bhau.
Laxuman Jalla.
Luna Vira.

Luna Deoji.
Narayan Shamji.
Manji Keranji.

The sale in Ramji's shop amounts to three to four lakhs a year, and in those of the others from Rs 25,000 to two lakhs and a half. They mark their own articles, and when they are returned to them after use they pay their customers back the weight of the broken ornament or plate in British Indian coins. It will thus be seen that the most convenient and economical course would be to develop the native voluntary system of hall-marking to such an extent as to make it suit the requirements of the European customers.

10.]

Dated 30th December 1890.

From—W. B. WISHART, Esq., Secretary to the Upper India Chamber of Commerce, Cawnpore,

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

I am directed to acknowledge receipt of copy of Government of India Resolution No. 5261, dated the 5th November 1890, and its accompaniments, on the subject of the repeal of the duty on, and the hall-marking of, Indian silver plate.

2. The Committee regret that as none of the Members of the Chamber are engaged in the silver-ware trade, they are unable to offer opinions in respect of the technical points on which expressions of their views have been called for.

3. With reference to the general bearing of the subject, they beg leave to state that they consider the silversmith industry of this country to be of sufficient importance to warrant the removal, as far as possible, of all obstructions in the way of a free admission of silver goods into the United Kingdom. Some conception may be had of the extent of the trade and of the number of individuals to whom it affords employment by reference to the last published Official Statistical Abstract relating to British India, which shows that there are no less than about 473,000 persons who earn their livelihood as "workers in gold, silver and precious stones."

4. As regards hall-marking in India, the Committee are of opinion that no system of Government assay, whether optional or compulsory, would be practicable. Not alone would it hamper the export trade, but it is also reasonable to anticipate that local trade would be detrimentally affected thereby, inasmuch as the great body of artificers in the precious metals are dispersed all over the country, for the most part in villages remote from centres where Assay offices could be conveniently located.

5. On the other hand, it appears that as long as Indian plate is subject to the embargo laid upon it by hall-marking in England, the repeal of the import duty must remain virtually a dead-letter; and that if the alternative of permitting free entry to goods bearing an Indian hall-mark were adopted, it would utterly fail to alleviate the existing state of affairs or to allow scope for improvement in the trade.

6. The only remedy lies, the Committee consider, in free importation being allowed to Indian silverware, with the sole proviso that all articles should be stamped with a distinctive mark denoting their origin; in fact, that they should be subject to the restrictions of the Merchandise Marks Act similarly to all other imported goods, and nothing further.

7. It would seem, however, from the Act of Parliament quoted in paragraph 12 of the Government Resolution under discussion, that the existing law, as set forth in Act 47 and 48 Vict., Cap. 62, actually exempts from assay in the United Kingdom all silver goods which may be properly described as "hand-chased, inland, bronzed, or filigree work of oriental pattern." It is well known that the great bulk of Indian silverware answers to this description; but the Committee understand that such wares are not, on this account, exempted by the British Customs officials. I am, therefore, to respectfully suggest, with reference to the remarks made in the paragraph of Resolution referred to, that, before taking action in the matter of hall-marking in India, it should be ascertained whether, and

in what degree, the terms of the Statute above quoted apply to Indian silverwork, *i.e.*, goods produced by manual labour without the aid of machinery. *

11.]

Dated 21st January 1891.

From—S. R. TURNBULL, Esq., Chairman, Madras Chamber of Commerce,

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

I have the honour to acknowledge the receipt of the Resolution of the Government of India, Finance and Commerce Department, under date Simla, the 5th November 1890, in which the Chamber is invited to reply to the six questions enumerated in the fifth paragraph.

In reply I am desired to state that the Chamber is glad to observe that the Secretary of State, in his letter of the 15th May last, to the Governor General in Council, suggests that if a hall-mark is established for India, it might be permissive, and not obligatory. It seems to the Chamber desirable that the assay should be optional. As to the standard or standards of fineness, the Chamber considers that rupee silver should be adopted. If Assay offices are established, their location at the capital of each Presidency, and perhaps at Karachi, would, the Chamber thinks, be desirable.

It is observed that the Government suggest that these offices might be confined to the two Mints at Calcutta and Bombay; but the Chamber would represent that silverware is largely produced in the Presidency of Madras, and that great inconvenience would be experienced by the manufacturers at Madras, Trichinopoly, and elsewhere, if they had to send it at their own risk to Calcutta or Bombay for assay. The touchstone process will probably be the best test to be adopted. As for the fees to be charged and the distinguishing marks to be applied to the wares assayed, the Chamber is unable, for want of practical experience, to offer a useful opinion.

12.]

Dated London, 12th December 1890.

From—EDWARD J. WATHERSTON, Esq.,

To—The MARQUESS OF LANSDOWNE, G.C.M.G.

Hall-marking.

My attention has been directed to the action now being taken by the Government of India upon this subject, and I venture with much respect to express an earnest hope that the Government of India will make a vigorous protest against the principle of "compulsion" as applied to the marking of Indian plates and in favour of a voluntary system of marking by means of "the touch" which would permit finished goods to be marked here without the smallest injury to work, however elaborate. Some time ago I tested the respective systems of France and England in the case of two cups, the property of Messrs. Orr of Madras. One was sent to Goldsmiths' Hall, the other to Paris. The former was returned to me scraped and injured beyond hope of recovery; the other was returned with the bloom upon it, as it left my possession and I failed to see how it had been tested. Had I sent cup to Vienna, it would have been marked as well: there the system of the "touch" prevails.

It is not too much to say that our system with regard to finished goods is simply barbarous. Of course its origin was in the interests of protection, and protectionists support the principle now.

It is right that Your Lordship should know that the policy of the Board of Trade, as reflected by Sir Thomas Farrer and Dr. Giffen before the Select Committee of 1878-79, was, and there is reason to believe still is, a thorough free trade policy.

I am still at work in the direction of freedom, as will be seen by papers sent by same post, and in the coming session of Parliament Mr. Bradlaugh will press the subject upon the Government in his place in Parliament. I am very hopeful as to result.

All I hope is that the Government of India will help us by insisting upon the free entry of Indian plate into the United Kingdom, as now permitted under the Revenue Act of 1884, with a facility for those goods, if of '925, to be marked by "the touch" at the option of importer.

As at present advised, the Association which I represent is much against the introduction of a separate standard for India, *i.e.*, '916. It must be recollected that although the rupee is '916, solder would reduce the quality, and thus difficulties would arise day by day if '916 were adopted.

There should be a good margin, '900 for example. But if goods were stamped "Rupee Silver," or, in the case of goods known to be '925 full, "sterling 925-1,000ths," no hall-mark would be necessary.

The danger which I see before us, and which I earnestly wish to counteract, is that if our Government proceed to legislate in manner indicated by Mr. Goschen, good-bye to any near prospect of the abolition of "compulsory" hall-marking in this country.

For reasons which Your Lordship will see in papers sent, I should regard this as a catastrophe! I hold it to be absolutely essential to (a) abolish compulsion, and (b) to

adopt the system of "the touch" for finished goods. There are other reforms which I need not allude to, as they would be uninteresting to India.

In haste to catch this mail.

Reasons in favour of abolishing the principle of "compulsion," as applied to the Hall-marking of certain Gold and Silver Wares. [Received with the preceding letter.]

1. It is a recognised fact that hall-marking, one of the most ancient institutions of this country, is a good one, and there is not the slightest proposal for abolishing it. On the contrary, it is held to be certain that the proposed reform will strengthen the position of hall-marking, in the case of our home trade.

2. The following fact establishes this proposition. It is but little known that hall-marking now, under prevailing legislation, is partly a "voluntary" and partly a "compulsory" institution. By law, everything manufactured must be of British standards (of gold there are five, of silver there are two), and must be hall-marked, if not especially mentioned in lists of exemptions, 12 Geo. II., c. 26, and 30 Geo. III., c. 31. As a result, practically, jewellery is exempted; plate is liable; wedding rings are liable. By a recent decision of the late Mr. Justice Manisty, in case "*Buckley v. Alexander*," tried last year in Birmingham, all plain gold rings are liable.

3. These lists of exemptions, as may be imagined from their dates, are vexatious in the greatest degree. Every novelty is liable. Enterprise, therefore, is checked accordingly.

4. The fine for non-compliance with the law is £50 for every article.

5. But,—such is the respect on the part of the public for the hall-mark,—during the last ten years, 4,750,000 ounces of gold and silver wares have been marked under a voluntary system, and 6,600,000 under compulsory system.

6. It is argued, therefore, that if, only under the simple law of supply and demand, 4,750,000 ounces have been marked, it is quite certain that the public will still continue to demand, and to get, a hall-mark, in the case of 6,600,000 ounces, if they too be under a "voluntary" system of marking.

7. It is a fact, beyond the possibility of contradiction, that un-hall-marked plate is unsaleable in this country. It is manifest, therefore, that, if the law of "compulsion" were abolished, none would be made or imported. This gets rid at once of the fallacy that "the trade would be inundated with rubbish;" rubbish could not be marked; none, therefore, would be made or imported. Indian plate will sell, as it does now, on its artistic merits, without reference to exact intrinsic value.

8. The argument for abolishing the principle of "compulsion" is unanswerable; it absolutely prohibits the exportation of British-made plate to any countries, unless they are prepared to accept our British standard and our hall-mark.

9. But, foreign (Continental) countries want neither our standard nor our hall-mark. As shown by Parliamentary paper, No. 59, "Foreign Countries (Gold and Silver marking)," the standards of all Continental countries differ from ours, and, for the most part, theirs from each other, and nearly all have strict systems of marking, based, of course, upon their own standard or standards.

10. Therefore, as a result, our customers are limited. We do no trade with the Continent. Our only wholesale customers are India, Australia, the Cape, and South America, and our total exports to all countries never exceed about 100,000 ounces per annum—a mere bagatelle.

11. But even with our own colony, Canada, we do no business. Canada used to be a good customer. Shop-keepers prefer our standard, '925, but they will not have our hall-mark at any price, because years ago, when they did have it, it was forged by American manufacturers, and applied to wares of inferior quality, and thus it became a by-word and reproach. Canadians now buy in America, and insist upon the mark, "Sterling 925-1,000ths," which is easily protected in police or county court.

12. Directly we can mark as desired by Canada, this trade is at once recoverable, seeing that we can easily compete with American manufacturers; our rate of wages being, say, 40s to 45s. per week, against 20 to 22 dollars in America.

13. The only result, therefore, of reform will be to open the export door, now closed, to British enterprise.

14. The injustice of the present condition of the law is manifest, and can be seen at once upon reference to the Parliamentary paper, "Foreign Countries (Gold and Silver marking)."

15. The import door of this country is wide open to foreign manufacturers, if they make wares of our British standard, and like to avail themselves of our hall-marking facilities. They do so avail themselves.

16. The import door is also (by the Revenue Act, 1884) wide open to foreigners, upon a "voluntary" system of hall-marking, for plate of "Oriental" design:—Clause 4. "Arti-

cles of foreign plate, which, in the opinion of the Commissioners of Customs, may be properly described as hand-chased, inlaid, bronzed or filigree work of oriental pattern, shall be exempted from assay in the United Kingdom." If it be of standard '925, it can be sent for assay; if doubtful, it can be offered for sale as it is.

17. If sent to Hall, and it be found to be below standard, it is not smashed, but is returned to importer. If British-made plate be sent to Hall, and it be found to be wrong, it is smashed. If one hundred pieces be sent, and if, by accident or malice on part of a workman, one piece be wrong, the whole hundred or more are smashed.

18. But, in the case of foreigners, although they have strict systems of standards and marking for their own countries, manufacturers may make whatever they like for exportation.

19. So the British position is this:—Imports are permitted: exports are prohibited, excepting under such conditions as render trade absolutely impossible.

20. The trades in the precious metals are now governed by forty-two unrepealed Acts of Parliament: Mr. Goschen proposes, this year, to add a forty-third. The Acts all of course, "bristle" with pains and penalties.

21. Mr. Goschen proposes to give Indian manufacturers a new standard. Rupee silver '916. It might seem to be easy and politic to adopt this proposal; on the contrary, it would be difficult and most impolitic. Native workmen, it is true, work upon rupee silver; but they use "solder" in many degrees; some more, some less; so that to fix a standard would be most inexpedient. If Mr. Goschen's proposal were understood in India, it would be unanimously condemned.

22. It would also be impolitic, from a British standpoint, to extend the privilege of hall-marking to a quality lower than the British standard, '925.

13.]

Dated 12th February 1891.

From—G. HICKIE, Esq., Secretary to the Calcutta Trades Association,

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

I am directed by the Committee of the Trades Association to acknowledge receipt of the Resolution of the Government of India in the Finance and Commerce Department, No. 5261, dated 5th November 1890, in which it is stated that Her Majesty's Government have repealed the duty on the importation of gold and silver plate into the United Kingdom, but have not complied with the proposal for the abolition of compulsory hall-marking. That Government have, however, it is added, proposed to legislate for the introduction of a system of Indian hall-marking under the authority of the Government of India, by which silverware bearing the Indian hall-mark should be admitted into the United Kingdom without being subjected to the British hall-mark regulations.

2. In connection with the above proposal, the Government of India request to be furnished with information on several points, and I have now the honour to place before you the conclusions which the Committee of the Association have arrived at in the matter.

3. In the first place, the Committee submit that it is greatly to be regretted that the full measure of relief for the Indian silverware trade, for which the Government of India and the various public bodies in this country have so earnestly sought, has not been granted. While the abolition of the duty only is doubtless calculated to lessen, to some extent, the disabilities under which the Indian manufacturer of silver goods has hitherto laboured in connection with the exportation of his goods to the United Kingdom, yet it must be held that the concession made is, at the best, of a very limited and partial nature, and that the matter has not been dealt with in the liberal spirit and with the thoroughness its importance required.

4. In regard to the introduction of a system of hall-marking in India, the Committee feel no hesitation in stating that the proposed measure would be both undesirable and inexpedient as being unsuited to the circumstances of the trade in this country, and to the conditions and means of the several classes of artificers engaged in it. The Committee are also of opinion that the adoption of the proposed system would be rather detrimental than otherwise to the trade, for the expense and trouble to which the manufacturer would be subjected would be considerable, and he would not unnaturally be led to regard the expense as a new form of taxation. The details which must attach to the working of the system, the distances to which goods would have to be sent to be hall-marked, the delays of transit, the locking up for the time being of the small capital of the artificers, and the enhancement of the cost of his goods, form a body of circumstances which must be held to be strongly unfavourable to the introduction of the proposed system.

5. The Committee are not unmindful of the fact that, on introduction, the system in question is proposed to be made voluntary and not compulsory. Nevertheless, it must be seen that if it be established at all, it must, in connection with the export trade, be recognized as a test of value, and that in such a case it must needs also affect to a material extent the interests of the manufacturer in the event of his not availing himself of the hall-mark for his goods.

6. In regard to the points submitted for consideration, I am directed to state :—

- (1) That if a system of hall-marking be introduced into India, the Committee are strongly of opinion that it should not be compulsory.
- (2) That as to the standard of fineness which should be adopted, the Committee would advocate the adoption of the rupee standard as being, in their opinion, the only one understood and acted up to by native artificers. The question of the difference between the English standard of fineness and the Indian rupee standard occupies a prominent place in the correspondence on the subject of the English plate duties; but it is admitted that the difference of the rupee standard as compared with the English standard is very slight, and the Committee submit that no substantial injustice would be done to the English buyer or manufacturer by the admission into the English market of goods of the former standard. It would, indeed, be difficult to lay down any other standard without causing considerable inconvenience to manufacturers in India.
- (3) That for the present, and until more experience has been acquired, the Assay offices should be located in the two Mints which, from their situation at the principal ports of exportation, would be the most convenient for Government and the trade. There might also be an additional office at Madras for silver manufactured in the southern Presidency. It is, however, very doubtful whether three offices will be sufficient for the whole of India, and the multiplication of such establishments must necessarily be attended with a large expenditure, the burden of which must eventually fall on the manufacturer.
- (4) That in regard to the process for assay, the Committee are in favour of the "scrape" as being the least objectionable process which is in any way reliable.
- (5) & (6) That as to the fees which should be charged, the Committee are unable at this stage of the question to suggest any particular scale of fees. The Mint and Assay Masters might, as proposed in the Resolution, be asked to deal tentatively with this matter, and with that of the affixing of distinguishing marks on the wares assayed.

7. On the points on which information is particularly asked, the Committee would respectfully submit, in regard to clause "a" of paragraph 11 of the Resolution, that trade with England, if hampered with a system of hall-marking, is likely to be so limited as to render the system practically inoperative: its introduction, therefore, would not be justifiable.

8. In regard to clause "b" of the above-quoted paragraph, the Committee have been unable to find any appreciable improvement in the manufacture of silverware intended for transmission to England, but the repeal of the duty can scarcely be said to be widely known yet, and there is still the uncertainty attending the necessity of hall-marking.

9. The terms of section 4 of Act 47 and 48 Vict., Cap. 62, do not seem to be generally known; but if they cover, as the Governor General in Council surmises, "most descriptions of silverware exported to England," the Committee are of opinion that now the duty is abolished the section, if made more widely known, is calculated to give the relief required.

10. In conclusion, the Committee fully endorse the declaration of the Government in the Resolution under notice, that a system of assay is "not desired by the trade in India, or by the purchasers of Indian gold and silverware, and that it would necessarily operate unequally and unfairly in a country of long distances, costly transit, and wide distribution of manufacture;" and they desire to add that the successful working of the system appears to them to be almost impracticable.

14.]

No. 292, dated 28th February 1891.

From—S. E. J. CLARKE, Esq., Secretary to the Bengal Chamber of Commerce.

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

The Committee of the Chamber of Commerce have had under consideration the question of the hall-marking in India of silver plate, dealt with in the Resolution of the Government of India, Finance and Commerce Department, No. 5261, dated 5th November 1890.

The Committee agreed with the conclusion expressed in paragraph 4 of the Resolution that it is not possible to adopt any system in this country of compulsory assay or hall-marking; at the same time they are of opinion that, when experience should have made Native silversmiths acquainted with the advantages of a system of hall-marking, such a system would prove beneficial to the trade in Indian silver work. They, therefore, think that it should be introduced but should be optional, and that no assay should be required for articles which under the English law do not require to be marked. The principle being admitted, details would have to be worked out as requirements might demand. (On

the points to which attention is drawn in paragraph 5 of the Resolution, the Committee would reply as follows:—

(1) The assay should be optional.

(2) India has already a standard of fineness for silver which is practically the standard adopted for the best silver work in all the Provinces.

The Committee think that, that standard being that of the rupee, should be maintained, a matter of general convenience and acceptance.

(3) It would be inconvenient for traders in Sindh, Madras, and Burma if Assay offices were located at the two Mints only.

The Committee are of opinion that the points for assay should be Calcutta, Bombay, Madras, Karachi, and Rangoon.

(4) This question might be left to the Mint Masters of Calcutta and Bombay.

(5) & (6) The question of fees and of the mark to be applied to wares assayed might also be determined by the Mint Masters.

As regards the latter, the simpler the mark used the better.

15.]

Dated Bangalore, the 6th February 1891.

From—MESSRS. ORR AND BARTON,

To—The Secretary to the Chief Commissioner of Coorg.

Your No. 1927—23290, dated 15th December 1890. We have carefully considered the questions in the Government of India Resolution of 5th November 1890, respecting a system of hall-marking for India-made silver plate, and we beg to submit that, in our opinion, honest traders would not find their interests served were the assaying process established in *this* country. But, recognizing the need for some guarantee of the quality of silver goods made in India for export to the United Kingdom, we would suggest that all such goods be subjected to assay at home, by the "touch" test, and that the standard of fineness be the rupee.

By adopting the "touch" trial there would be no possible damage to the articles treated which might then be readily saleable as imported.

16.]

Dated Madras, the 4th March 1891.

From—MESSRS. FRAMJEE PESTONJEE BHUMBARA,

To—The Secretary to the Chief Commissioner of Coorg.

With reference to your favour of the 2nd instant, I beg to inform you, and my candid opinion in favour of, regarding the proposed establishment by the Government of India, Financial Department, of the system of hall-marking introduced in India, it would be beneficial to the traders as well as customers, and they will be thankful to the Government if this scheme is passed. I did not reply you earlier, because I had already communicated my opinion to the Commissioner of the Financial Department of Madras a few days ago.

17.]

No. 807, dated 14th April 1891.

From—H. C. FANSHAWE, Esq., Offg. Chief Secy. to the Govt. of the Punjab,

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

I am directed by the Lieutenant-Governor to reply as follows to the Resolution of the Government of India, in the Department of Finance and Commerce, No. 5261, dated the 5th November 1890, on the subject of a proposed system of assay and hall-marking of Indian silverware.

2. The manufacture of silverware in the Punjab is mostly confined to the jewellery and other articles worn or used by the people of the country. Little, if any, of it is exported in trade with the United Kingdom, and it may be said that the questions discussed in the Resolution above quoted have no practical significance in the province. The opinions of manufacturers and dealers residing at the places where such jewellery is principally manufactured in the province were invited, but none of value has been received, and the subject is not one on which much official opinion is forthcoming.

18.]

Dated 21st February 1891.

From—PRIYARI LAL, late Tehsildar and Honorary Extra Assistant Commissioner, Delhi.

To—The Deputy Commissioner, Delhi.

In compliance with your order I sent for a few dealers in silver articles, and asked them if articles of silverware were sent to England for sale, and I have come to know that no trade of silverware is carried on between this city and England, either direct or through Presidency towns, nor are silver plates, etc., made here for sale or for trade.

The travellers only purchase silver articles made at Lucknow or Kashmir from here, but no such articles are made here even for the sale to travellers and gentlemen visiting this city, nor are they generally exposed for sale.

As the manufacture of silver plates, etc., is not carried on in this city, the traders could not reply the other points noted in the papers circulated for opinion.

19.]

Dated 25th February 1891.

From—SRI KRISHN DASS, Banker of Delhi.

To—RAI BAHADAR RAMKISHN DASS SAHIB.

Having assembled some of the leading traders of this town in silver plate, and making enquiries respecting the matter referred to, I am told that no such trade is carried on between Delhi and England; that the remission of duty has not stimulated the production of silver plate, and that there is prospect of its increase for the future. Enclosures received with your favour of the 22nd are returned herewith.

20.]

Dated 21st January 1891.

From—MESSRS. E. GILLON & Co., Lahore.

To—The Deputy Commissioner, Lahore.

We beg to return the accompanying papers on the subject of the proposed compulsory assay of Indian silver plate on which our opinion has been invited.

We concur with Mr. W. Carlton Wood in his letter, dated 29th April last, to the Secretary of State for India.

We note that articles of foreign plate (including Indian, we presume) which in the opinion of Commissioner of Customs, may be properly described as hand-chased, inlaid bronzed or filigree work of oriental patterns, are exempted from assay in the United Kingdom. We believe that this is not generally known by the native silversmiths in India, and we do not think that there is much silverware exported to the United Kingdom which does not come within the foregoing descriptions.

21.]

Dated 6th February 1891.

From—MR. MAX MINCK, Lahore,

To—The Deputy Commissioner, Lahore.

With reference to the proposed compulsory assay of Indian silver plate, I would offer my opinion on this subject to the effect that, by introducing an Indian hall-mark on all gold and silver articles sold by European and Native jewellers, a great boon would be conferred on the public in general, as all risks of the sale of spurious goods, under the pretence of their being genuine, would be abolished.

I, as an old Indian trader, beg to state, from my own personal experience, that such counterfeit transactions are carried on in India in great many cases, for the simple reason that traders are not compelled to have a Government stamp put on their goods before they are offered for sale.

Regarding export goods manufactured in the Punjab, there is very little of it leaves India for England.

22.]

No. 156, dated 26th February 1891.

From—Secretary, Municipal Committee, Amritsar,

To—The Deputy Commissioner, Amritsar.

In reply to your endorsement No. 3, dated 5th January last, forwarding, for enquiry and report, Commissioner's Circular No. 222, dated 18th December last, and printed enclosures, relating to assay and hall-marking of silver plate of Indian manufacture, I have the honour inform you that the opinion of the members of the Municipal Committee acquainted with the subject is that—

- (i) there should be an optional assay;
- (ii) that the standard should be what is technically known as '916 or rupee silver;
- (iii) that for facility of marking there should be an Assay office in each province;
- (iv) the process for assay should be the "touchstone."

2. On points 5 and 6 of paragraph 5 of Government of India's Resolution No. 5261, no opinion is offered.

3. I annex copy of a reply to a letter addressed by me to the firm of Devi Sahai, Chumba Mull, who do a considerable amount of trade in silver plate. My reply has been delayed by the late receipt of their letter.

23.]

No. 281, dated 23rd February 1891.

From—MESSRS. DEVI SAHAI, CHUMBA MULL,

To—The Secretary, Municipal Committee, Amritsar.

In reply to your letter No. 30, dated 10th January 1891, we beg to state that we consider that—

- (1) there should be an assay of silver plates made in India and exported to England for sale, and that the assay should be optional;

- (2) that there should be one Assay office in each province ;
- (3) that the standard of fineness to be adopted should be rupee standard ; and
- (4) the process of assay we would suggest is the "touchstone."

24.]

No. 204-11 C., dated 11th April 1891.

From—C. G. BAYNE, Esq., Secretary to the Chief Commissioner, Burma,

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

With reference to Finance and Commerce Department Resolution No. 5261, dated the 5th November 1890, concerning the hall-marking of Indian silver, I am directed to submit the following remarks. As directed in paragraph 13 of the Resolution, endeavours were made to ascertain the views on the subject of silver workers in Rangoon and Mandalay. The leading silversmiths in Rangoon were questioned and were found to be unanimously opposed to hall-marking. They represented that their business is confined to the manufacture of articles ordered locally, that they export nothing for sale, and that their trade would be in no way improved by the introduction of hall-marking. The principal silversmiths of Mandalay also were invited to express an opinion, but declined to do so on the ground that their trade is of a purely local character. They are reported to take absolutely no interest in the matter. Rangoon and Mandalay are the head-quarters of the silversmiths' trade in Burma, and the views of silversmiths in the rest of the province are doubtless the same as those of their fellow-craftsmen in the two principal towns. Under these circumstances it is not possible for the Chief Commissioner to submit any statement of the views of Burma silversmiths on the specific questions asked in paragraph 5 of the Resolution.

2. I am to submit the following observations on the questions asked in paragraph 5 :—

- (a) If an assay is introduced it must, so far as Burma is concerned, be optional. A compulsory system would operate most harshly in Burma, where silversmiths are found in all parts of the province. A law requiring articles to be brought for assay to distant centres would cripple, if not kill, the trade outside the centres in which Assay offices were established, and would cause great hardship and discontent.
- (b) Any standard which may be fixed should, in the Chief Commissioner's opinion, be one which would include silver-ware of average quality as at present manufactured by ordinary silversmiths. A high standard which included none but first class work would be open to the objection that it might cause excessive disturbance to the trade. Silver smiths in Burma, as elsewhere, obtain the raw material of their trade, as a general rule, by melting down rupees. Any standard which may be fixed should, in the Chief Commissioner's opinion, be based on the rupee standard, but should be slightly lower than that standard, in order to allow for solder and for the dirt which clings to rupees.
- (c) The only point for consideration, so far as Burma is concerned, under this head is whether there should be an Assay office in Rangoon or not. As all expenditure must be met from fees, an Assay office could not be established in Rangoon because the fees would not cover the expenditure. In view of the distaste with which the silversmiths of Rangoon and Mandalay regard the proposal to introduce hall-marking, it is certain that few articles would be brought to an Assay office in Rangoon and, consequently that the sum obtained from fees would be small.
- (d) The Chief Commissioner considers that the process of the touchstone is the process of assay which should be adopted in India. The other processes mentioned in paragraph 8 appear, for the reasons stated there, to be unsuitable.
- (e) & (f) The Chief Commissioner has no remarks to offer on the 5th and 6th questions asked in paragraph 5 of the Resolution.

3. With reference to the question asked in paragraph 11 of the Resolution, I am to observe that the prospect of the introduction of silverware into England without undergoing a destructive assay would have no effect on the Burma silver industry, because at present there is no trade in silverware between Burma and England. It is believed that the statements of the Rangoon and Mandalay silversmiths, which are given in the first paragraph of this letter, are fairly correct. So far as can be ascertained, silversmiths in Burma invariably work to the order either of their own countrymen or of foreign residents, and any Burmese silverware which leaves the country is taken out of it by private persons for their own use. Consequently the system of hall-marking in England has no effect on the Burma silver trade. Before the abolition of the silver duty there was no trade between Burma and England, and there is none now.

4. So far as Burma is concerned, the question asked in paragraph 12 of the Resolution cannot be answered. As there is no trade in silverware between Burma and England, no occasion has arisen for the application of the statute quoted. If a trade between Burma and England ever sprang up the section quoted would, it is believed, exempt almost all

Burmese silver-ware from assay. I am to enclose a copy of a memorandum* of Burmese arts and crafts which was drawn up in 1883, from which it will be seen that Burmese silverware is ordinarily hand-chased.

25.]

No. 396, dated 4th May 1891.

From—C. A. GALTON, Esq., M.A., C.S., Secretary to the Government of Madras,

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

I am directed to forward the marginally noted proceedings of this Government, embodying a report from the Board of Revenue on the various points referred to in the Government of India Resolution, dated 5th November 1890, No. 5261 ^{State, and Com.} _{State.}, and to add that His Excellency the Governor in Council entirely concurs in the remarks and recommendations made by the Board.

26.]

No. 2819G., dated 18th December 1890.

From—W. P. AUSTIN, Esq., Acting Collector of Sea Customs, Madras,

To—The Acting Secretary to the Commissioner of Salt, Abkari, and Separate Revenue, Madras.

Resolution of the Government of India, No. 5261, dated 5th ultimo, Finance and Commerce Department, and enclosures.

In returning the marginally noted papers received with Board's Proceedings No. 3457, Mis. (Separate Revenue), dated 21st ultimo, I have the honour to report as follows:—

2. The papers open up two questions—

First.—Whether, since the repeal of duty on silver plate, the effect on the trade has been directly to increase the supply to England of articles intended for sale.

Secondly.—Whether the transmission by private parties, or the imports into England as private effects of articles not intended for sale, and therefore not requiring to be assayed, has to that extent benefited the trade indirectly so as to call for special legislation and the establishment of new offices involving expenditure, which can only be met from fees.

3. As regards the first, Customs statistics go to show that during the past three years

For 1887-88	.	.	.	Rs 10,820	there has been no substantial increase in the export of
1888-89	.	.	.	200	silver plate from this port to the United Kingdom, and
1889-90	.	.	.	10,650	the figures quoted in the margin do not disclose any tendency
1890-91	.	.	.		to a development of the trade since the abolition

of duty. Of the exports in 1889-90, there appears to have been only one consignment valued at Rs 6,500 belonging to Messrs. P. Orr & Sons, which presumably was intended for the English markets. The others were of trifling value, and were probably private packages.

4. I can form no estimate of the value of articles transmitted by private persons, or imported into England as private effects, and, with a view to ascertaining the extent to which the post had been availed of for the transmission of private parcels, containing valuables, to England, I addressed the Postmaster General, who, in reply, informs me his inability to supply me with the information, as declarations, giving particulars of contents presented by senders with foreign parcels, are forwarded to the officer of Exchange at Bombay, which sends them on to their destination with the parcels.

5. Passengers' baggage is not subject to examination, and I do not suppose that the abolition of duty on plate has made any appreciable difference on the supply so as to affect the trade indirectly.

6. As far as my knowledge of the Presidency goes, the Indian silversmith is, even at the best manufacturing centres of the petty trader class, lacking both the capital and enterprise to send his wares (which, as a rule, he only makes to order) to a market in England. Any system of hall-marking which may be introduced would therefore be for the special benefit of a few European and Parsee firms in Madras; and if the fees realized from them to maintain an establishment are prohibitive, which they must necessarily be with the small demand there can be for Indian plate in England with the existing system of exemption from hall-marking of wares imported into the United Kingdom for private use and not for sale, I am inclined to think that one Assay office in Bombay should suffice, the exporter wishing to place his wares in the English market having the option of assaying and hall-marking there, or in England, as suits him best.

27.]

No. 442 G., dated 25th February 1891.

From—W. P. AUSTIN, Esq., Acting Collector of Sea Customs, Madras,

To—The Secretary to the Commissioner of Salt, Abkari, and Separate Revenue, Madras.

In reply to the Board's reference on G. R. No. 11337, dated 9th instant, I have the

1890-91, up to 31st December 1891,
Rs 4,000.

honour to annex in the margin figures showing the exports of silver plate during the current official year up to 31st January, the whole of which would appear from

* Not printed with these papers.

the addresses recorded in the shipping bills, to have been private property not and merchandise; and to observe that, of the exports during 1889-90—figures for which have already been furnished—a single shipment of ₹6,500 worth of plate appears to have been made about the end of March by Messrs. P. Orr & Sons, probably with a view to its arriving in England after the repeal of the duties.

2. No definite reasons can be urged for the entire absence of exports in 1888-89, but it may have been due to an overstocked market.

No. 28.] *Extract from the Proceedings of the Board of Revenue, Madras, No. 877 (Misc.), dated the 21st March 1891.*

RESOLUTION.—The Board has the honour to submit the report called for in G. O. dated 18th November 1890, No. 7070, regarding the hall-marking of Indian silverware in India.

2. With reference to the points noted in paragraph 5 of the Government of India Resolution of 5th November 1890, No. 5261 (Finance and Commerce Department), the Board entirely agrees with the Government of India that any assay to be introduced in this country should be optional, and that the method adopted should be that of the touchstone.

3. The standard of fineness to be adopted should be somewhat below that of the rupee, as the Indian workman almost invariably uses rupee silver, and allowance has to be made for solder and for the dirt adhering to the coins melted down. The rupee standard being '916, the assay standard might be '900. This standard is, the Board believes, that adopted by most of the countries in continental Europe, while some of them, *e.g.*, France and Spain, have a standard considerably lower.

4. Assuming that the assay is to be optional, and that the touchstone process which does not involve the return of the goods for finishing after marking is adopted, the Board consider that it will be sufficient to establish Assay offices at the two Mints of Calcutta and Bombay. The export of silver plate from India for trade purposes is mainly confined to the Presidency towns, and it would be no hardship to Madras exporters, wishing to get their goods hall-marked, to send them *via* Bombay. The fees which would have to be charged to maintain an independent Assay office at Madras or elsewhere would probably be prohibitive, while those in connection with Mints could be worked much more economically. As regards the amount of fees to be charged, that must be left to the Mint and Assay Masters, who can alone judge of the cost of the extra establishments which will be required to report on. The fees should of course be limited to the recovery of such cost, and the rates must necessarily be tentative.

5. The distinguishing mark to be applied to silverwares assayed in India is a matter for experts to determine; some distinctly oriental emblem, such as the lotus on the elephant, would be preferable.

6. With reference to paragraph 11 (a) of the Government of India Resolution, the Board is not very sanguine that the establishment of an assay in India, in lieu of the hall-marking now required in England, will cause any large expansion in the export of silverware to the latter country. But it seems advisable to try the experiment. It will remove a grievance of which the Indian exporters at present complain, and if purely optional and worked on the lines suggested by the Government of India, it can do no harm.

7. With reference to the question asked in paragraph 11 (b) of the Resolution, it will be seen from the letters of the Collector of Sea Customs read above, that the statistics available are not such as to furnish any satisfactory answer. The Board thinks that the repeal of the plate duties is still too recent to enable a valid judgment to be formed of its effects, but it will no doubt give a certain stimulus to export, more specially on the part of private persons sending home articles not intended for sale. It must be remembered, however, that to such persons the silver duty would, as a rule, probably not be of much account, because the individual values are, as a rule, comparatively small.

8. In regard to paragraph 12 of the Government of India Resolution, the Board understands from enquiries made that the exemption allowed by section 4 of 47 and 48 Vict., Cap. 62, does not grant the substantial relief that it appears to do, since most of the articles exported contained portions which are *not* hand-chased, etc., and in such cases the exemption is held not to apply. It must also be remembered that buyers in England attach much importance to the hall-mark as a guarantee of quality, and that articles unmarked, owing to the operation of this section, would probably not unfrequently be looked on with suspicion.

No. 395, dated 4th May 1891.

Order on the above by the Government of Madras.

Ordered to be forwarded to the Government of India.

29.]

No. 556 G., dated 13th April 1891.

From—T. CHICHELS PLOWDEN, Esq., Commissioner, Hyderabad Assigned Districts,
To—The Secretary for Berar to the Resident at Hyderabad.

With reference to the Government of India Resolution No. 5261, dated the 5th November 1890, forwarded to me for opinion under

No. 291, dated 2nd February 1891, from Deputy Commissioner, Wun.

No. 400, dated 7th February 1891, from Deputy Commissioner, Buldana.

No. 370, dated 14th February 1891, from Deputy Commissioner, Akola, with enclosures.

No. 541, dated 15th February 1891, from Deputy Commissioner, Basim.

No. 168, dated 10th March 1891, from Deputy Commissioner, Ellichpur.

No. 1836, dated 26th March 1891, from Deputy Commissioner, Amraoti.

your endorsement No. 3998, dated 11th December last, I have the honour to submit copy of the letters cited in the margin from the Deputy Commissioners, whom I have consulted on the matter.

2. No silverware other than of the most ordinary description is manufactured in the Hyderabad Assigned Districts, and the interests of the Province will not be affected one way or the other by the adoption of a system of Indian hall-

marking for Indian silver plate intended for export and sale.

3. I should think that the assay should certainly be optional and not compulsory; that the method should be that of the touchstone; and that, so far as this part of India is concerned, it will be quite sufficient to have an office of Assay at Bombay.

30.]

No. 291, dated 2nd February 1891.

From—A. ELLIOTT, Esq., Deputy Commissioner, Wun.

To—The Commissioner, Hyderabad Assigned Districts.

In reply to your endorsement No. 8098, dated 22nd December 1890, I have the honour to report that there is no exportation of Indian artware in the precious metals to England from this district.

2. There are no dealers, traders, or collectors in this district who purchase articles of Indian artware in the precious metals for transmission to England for sale, and none of the sonars, gold and silversmiths, consulted had ever heard of English assay and hall-marking, and state that their business is unaffected by its existence, and would be unaffected by its abolition. The questions put in paragraph 11 (a), (b) of Government of India Resolution No. 5261, dated 5th November 1890, in the Finance and Commerce Department, may, therefore, as far as this Department is concerned, be answered in the negative.

31.]

No. 400, dated 7th February 1891.

From—COLONEL H. C. A. SZCZEPANSKI, Deputy Commissioner, Buldana,

To—The Commissioner, Hyderabad Assigned Districts.

With reference to your office No. 8055, dated 22nd December 1890, asking for opinion, after consulting such officials and non-officials as may think fit, and the subject dealt with in the Government Resolution No. 5261, dated 5th November 1890, I have the honour to state that I asked Mr. Harbanji, Officiating Assistant Commissioner, for his opinion, which I herewith forward. As there is no trade in silverware to England from this district, I am unable to submit the opinion of any person who is concerned in the matter, and whose opinion therefore might be expected to be of value.

2. Personally, I admit that I know nothing about the subject, so, not pretending to speak from knowledge, but as a mere matter of opinion, I think it would be quite impossible to make the assay of silver plate compulsory. It would smother what trade at present exists, which, instead, requires encouragement. With assay available, but optional, the increased value of assay-marked articles would make itself felt; and if assay was available in the centres where this kind of ware is produced, no doubt assay-marking would gradually become general.

3. I can give no opinion as to what standard of fineness should be adopted.

4. As above stated, Assay offices should be located in the centres where silver plate-ware is produced, otherwise I doubt if any of the up-country work would ever be submitted for assay by the producers. The touchstone process is clearly the one best adapted to the circumstances in India; a variation of one per cent. would not form a practical objection to this process.

5. I am unable to give any opinion as to what fees should be charged or what marks should be applied; but on the latter point, perhaps, the same kind of mark might be issued in India as is used in England, substituting a tiger's head for the lion's.

32.]

No. 7330, dated 14th February 1891.

From—The Deputy Commissioner, Akola,

To—The Commissioner, Hyderabad Assigned Districts.

In reply to your No. 8064, dated 22nd December 1890, regarding the hall-marking of silver plate, I have the honour to forward the opinion given by Rao Sahib Deorao Vinayek,

Pleader, and Mr. Ganesh Bapuji, Tehsildar of Akola; and to state that in my opinion I consider such a process will hamper the export trade, and probably the local trade will be affected thereby, because the great body of artificers in silverware are dispersed all over the country, generally in villages remote from where an Assay office could be located. From what I can see, the only measure which can possibly free the Indian silver trade from restrictions would be the abolition of hall-marking altogether.

33.]

No. 439, dated 11th February 1891.

From—GANESH BAPUJI, Tehsildar of Akola, and RAO SANIB DEORAO VINAYEK, Pleader,
To—The Deputy Commissioner, Akola.

With reference to your endorsement, dated 13th January 1891, on Government of India's Resolution No. 5261, dated 7th November 1890, asking us to give opinion on the subject taken up by the Government of suggesting a system best suited to the circumstances of the country for guarding against improper admixture in gold and silver Indian manufacture exported to England for sale, we beg to say that Berar is the last province in our opinion to be in any way affected by any system, as to our knowledge there are no articles prepared here for export. We are therefore unable to ascertain and give the mercantile views on the subject. Neither have we studied it in all its details, nor are there any means enabling us to do so.

The plate duty was unpopular in this country, and the Government of India were thoroughly cognizant of this fact. They had, as the Resolution would show, exerted and succeeded ultimately in getting the said duty repealed by Her Majesty's Government in England. We have here the free trade principle adhered to, and, when we see any restrictions imposed on free trade, it is in our humble opinion contrary to the principle. In this behalf we have to remark that since Her Majesty's Government have been pleased to do away with the duty, it is desirable that hall-marking should also be given up altogether.

In these days of free and equal competition in trade it would be fair to leave the matters alone. Law of supply and demand will, in this as well as in other manufactures of all countries, protect its own interests. To have some system to scrutinize articles made here, either in India or in England, whether compulsory or optional, is an unnecessary block to the trade in addition to its benign quite opposed to the free-trade policy, and we therefore trust the Government of India will kindly continue on behalf of this country agitating against introduction of any system.

34.]

No. 168, dated 10th March 1891.

From—H. DE P. RENNICK, Esq., Deputy Commissioner, Ellichpur,
To—The Commissioner, Hyderabad Assigned Districts.

With reference to your No. 8067 of the 22nd December last, I have the honour to state that the opinions of the several officials and non-officials whom I had consulted have just reached me. The consensus of opinion is that—

- (1) The assay should be optional.
- (2) The standard should be the rupee standard.
- (3) There is a great diversity of opinion as regards the location and number of Assay offices, one non-official going so far as to suggest "that Assay offices should be 100 miles from one another, and where there is railway communication, about 200 miles distant."
- (4) The process of assay be by scraping.
- (5) No opinion can be given as regards fees.
- (6) The distinguishing marks be "the name of the Assay office," with the addition of the word "India."

2. As regards my opinion, I have to state that the game is not worth the candle, for it is the case that no Indian plate proper, table appointments, and such like would ever find a large sale in the United Kingdom, because it has not the finish nor symmetry of English-made articles of the same kind. There may be occasional imports of fancy articles for private use; whether this would largely affect the trade, I have my doubts. This last remark would be equally applicable for articles for personal wear.

35.]

No. 1836, dated 26th March 1891.

From—E. J. GUNTHER, Esq., Deputy Commissioner, Amraoti,
To—The Commissioner, Hyderabad Assigned Districts.

With reference to your endorsement No. 8036, dated 22nd December 1890, forwarding, for opinion, copy of Resolution of the Government of India in the Finance and Com-

merce Department, No. 5261, dated 5th November, relative to the abolition of the English plate duties, and, as a consequence of this measure, the proposed establishment of a system of hall-marking in India, I have the honour to reply as follows to the several queries contained in the Resolution :—

- (1) Should the assay be compulsory or optional? There can be no doubt that, as suggested by His Excellency the Governor-General, should an assay be introduced, it would be well to make it optional, and not compulsory. Optional hall-marking would not affect the trade in any way, whereas a compulsory system would involve hardships and greater expense upon manufacturers in outlying districts besides hampering the trade considerably.
- (2) What standard or standards of fineness should be adopted? In my opinion, and those whom I have consulted, the Indian rupee standard would be the best that could be adopted. Indian silversmiths use our rupee coins to a large extent in the manufactory operations, and when bar silver is used, add a quantity of tin alloy, so that the rupee standard which contain a small alloy, probably 2 per cent., would fully meet all requirements.
- (3) Where should Assay offices be located? At the two Mints only, or at other centres also. Seeing that Bombay is in close proximity to the several districts in Berar, at Bombay would be all that we needed.
- (4) What process for assay should be adopted? Of the various methods adopted in most countries, and which are described in the Resolution, the *touchstone* process, which is simple and does not injure the ware, would answer all practical purposes.

2. The fifth and sixth questions have to be answered by the Mint and Assay Masters; but I would here note that the fees to be charged should be a very small percentage on the value of the article, and the distinguishing mark to be used should be on that part of the article which is not easily observable, and might consist of the letter "I", which would denote both Indian assay and Indian manufacture.

3. With reference to paragraph 11 of the Resolution above quoted, I have the honour to state that, in so far as my district is concerned, I do not anticipate in the least the slightest prospect of a greater trade with England in the precious metals, even if the British Hall-mark Regulations were rescinded, but in large manufacturing centres, I have no doubt that advantageous results would follow; and as regards the enquiry whether there has been any substantial increase directly in the supply of articles for sale in England, since the repeal of the duty on silver plate, it seems to me that it must have had the effect of stimulating trade both privately and publicly; and statistics, which will be available in the Presidency towns, will confirm what I say.

36.]

No. 790, dated 6th April 1891.

From—RAJA AMAR SINGH, President of the Kashmir State Council,
To—The Assistant Resident in Kashmir.

In continuation of my letter No. 1528, dated 29th December last, I beg to enclose copy of a letter No. 136, dated 12th idem, from W. R. Lawrence, Esq., to whom the enquiry was entrusted, and of the vernacular letter signed by the chief workers in silver plate of Srinagar, expressing their views on the hall-marking question. I hope the Government of India will kindly pay due regard to the representations of the silversmiths of Kashmir in deciding the hall-marking question, with a view to encourage the trade of Kashmir in silver plate, for which it is so well known from olden times.

2. I have not been able to elicit further information from the enquiries I made after the receipt of the papers submitted herewith.

37.]

No. 136, dated 12th December 1890.

From—W. R. LAWRENCE, Esq., Settlement Officer, Kashmir State,
To—The President of the Kashmir State Council.

With reference to your letter No. 1370 of the 26th ultimo, I have the honour to report that I assenbled the chief goldsmiths of Srinagar on December 6th, and explained to them the purport of the Resolution of the Government of India, No. 5261, dated November 5th, 1890. I also handed to them a translation which they promised to consider. On the 11th instant the goldsmiths again attended my office, and on the 12th instant I had another interview with them, and I now forward their opinion for your information, with the following brief remarks, which are founded upon notes taken during the three interviews I had here with the representatives of the gold and silver plate industry in Kashmir.

There are four important houses of gold and silversmiths in Srinagar in the hands of Habibju, Nabju, Kudju, and Sabhanju. Some ten years ago copper work came into

fashion, and these four houses, who then employed 195 men in the manufacture of silver, now have only hundred men at work. They say that the trade in silver plate has fallen off by one-half, and that it is steadily falling off, and the practice of electro-plating copperware is causing injury to the silver industry.

Silver is brought to Kashmir from Yarkand in the form of bars, known to the trade as *Youn*, and from Amritsar in large wedges, known as *Hatipur*.

The latter is the purer kind of silver, but the difference is trifling, amounting to one anna in twenty rupees.

As will be seen from the enclosure in vernacular,* there is no direct trade with England, and the manufacturers in Srinagar merely work on orders given by European visitors. They are, however, alive to the fact that recent legislation may eventually lead to a direct export to England, and they are quite ready to accept any system of marking which can be adopted, provided that such system does not involve the expense and risk of sending unsold articles out of Srinagar. They prefer the *touch* system (Kaswati), though at present this system is only applied to gold, and they would welcome any assay, not only in the hope that this might lead to a trade with England, but also as a means of avoiding disputes with European visitors in Kashmir, regarding the standard of fineness.

They would adopt as a standard of fineness the British rupee, and they are prepared to meet the difficulty offered by the use of solder.

Finally, they would prefer that any system of assay which may be introduced should be compulsory, not optional. The preference is, I think, based on a feeling of mutual distrust, and is due to the wish that if any vexatious restrictions followed on the introduction of a new system, they should apply equally to the whole trade.

With reference to the information asked for in paragraph 11 of the Resolution of the Government, it may be said in regard to (a) that at present the English market is a matter of indifference to the Kashmir trade, but that the Srinagar manufacturers recognize the fact that a trade may spring up in consequence of the repeal of duty on the importation of silver plate; and in regard to (b) I have to report that the manufacturers declare that up to the present they were ignorant of recent legislation, and that there has been no substantial increase in the output of silverware.

I need hardly observe that the Kashmir gold and silversmiths under-estimate the dimensions of their trade, but I think their statement that legislation has not stimulated production this year may be accepted.

You are good enough to ask me for my own opinion on the subject, but as I know little of the subject, and as I have hitherto had no opportunity of making myself acquainted with the artwares of Srinagar, I offer the following opinion with diffidence.

I think that the assay should be optional; that there should be only one standard of fineness, and that the British rupee; that the Assay office should be in Srinagar, and that the touchstone should be the process.

My reason for suggesting that the Assay office for Kashmir silver plate should be located in Srinagar is that the distance to India is so great that if any optional system of assay is adopted, it will be inoperative in Kashmir if the Assay office is located at any Indian centre. It seems to me that, considering the distance of Kashmir from the Railway, it might be advisable to have a distinguishing mark for Kashmir silver plate as a separate article of trade, and it also seems to me that the State has establishments where the touchstone process could be followed with satisfaction to the manufacturer and purchaser.

It might result that Kashmir silver plate would neither command the confidence nor the price in England which would be obtained by India silver plate assayed at the Mints, but this disadvantage would be more than made up for by the absence of trouble and risk which would be caused by sending Kashmir silverware to a distant Assay office.

38.] Translation of a letter, dated 12th December 1891, submitted by SUBHANJU, HABIBJU, and KUDJU, gold and silversmiths of Srinagar.

We most respectfully beg to state that we have perused the translation of the Secretary of State for India's letter No. 45, dated 15th May 1890, which we had received from you (Mr. Lawrence), and we beg to state as follows:—

- (1) That we pray for Her Majesty the Queen Victoria and the Empress of India in that Her Gracious Majesty repealed the duty on the importation of silver plates, etc., to England, which will produce a good result for the increase of trade of the whole of India, and especially of Kashmir;
- (2) That we are not traders in Kashmir, but we manufacture gold and silverwares, and that we do not export our trade articles to England, but we prepare them in accordance with the orders of their purchasers;
- (3) That during winter we prepare gold and silverwares in our workshops worth Rs. 2,000 as samples, and that in spring we show them to the European visitors in Kashmir, and that in accordance with the orders received from European gentlemen we manufacture silver articles, etc., for them within the promised time;

* Translation only printed.

- (4) That the value of the whole gold and silverwares, etc., manufactured during summer by the orders of the gentlemen is about Rs20,000, on which we all earn Rs3,000 or 4,000 for our labour or manufacturing ;
- (5) That the trade in silverwares is daily falling off, as the European gentlemen prefer to purchase electro-plated copperwares instead of silver plate, and owing to this the trade of copperwares is on the increase ;
- (6) That we agree to get our silver plate marked, but we pray that the Assay office be established in Kashmir ;
- (7) That we have adopted as a standard of fineness of silver the British rupee, and for this we often give written guarantees for our silverwares to European gentlemen ;
- (8) That in Kashmir to test the silver of some plate we scratch a little silver from the plate, and putting it in a little clay basin put in fire and test the silver, and that if it be tested by *touchstone* the difference will be of Rs1-4 per 100 ;
- (9) That in summer when European visitors come to Kashmir, they order us to prepare silverwares for them within eight days or some time more or less than this period. So if our wares will be sent to some distant Assay office it will take a month at least to get them back, and that owing to such a delay the purchaser of our wares will not wait and they will remain with us unsold. Accordingly, it will be much better for us that Assay office be established in Kashmir ;
- (10) That by our sending silverwares to some Assay office for marking, we have to incur the postage of the British and Kashmir State Post Offices, and also for insurance ;
- (11) That we agree that gold and silverwares be marked in accordance with the order issued by the officials.

39.]

No. 83 T. F., dated 2nd June 1891.

From—H. H. RISLEY, Esq., Offg. Secretary to the Government of Bengal, Financial Department,
To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

I am directed to acknowledge the receipt of the Resolution of the Government of India, No. 5261, dated 5th November 1890, inviting an expression of the views of this Government regarding the introduction of a system of hall-marking silver plate in India.

2. In reply, I am directed to submit, for the information of the Government of India, the enclosed copies of letters from the National Chamber of Commerce and from the Commissioner of Dacca, containing their views on the subject ; and to say that, with regard to the points enumerated in paragraph 5 of the Resolution, the Lieutenant-Governor generally concurs in the opinion expressed by the Chamber, except that, so far as Bengal is concerned, it does not seem necessary at present to consider the question of establishing Assay offices anywhere except at Calcutta. Silverware exported from Bengal is, as a rule, despatched from Calcutta, and the process of having it assayed by touchstone at the Mint there would, it is believed, present little practical difficulty.

3. If the elaborate system of assay marks adopted in England is to be followed in this country, it would apparently be necessary to adopt some characteristic mark, such for example as an elephant's head, to denote the fact of assay, and other marks to indicate the place of manufacture and date. It may seem superfluous to enter upon such details, but it is well known that a mark may exercise considerable influence on the prospects of a trade, and there may possibly be advantages in distinguishing place of manufacture, e.g., Orissa, Dacca, Delhi, Lucknow, Trichinopoly, all of which in some measure use different processes and turn out distinct and characteristic styles of work.

40.]

From—SITA NATH RAY, Honorary Secretary, Bengal National Chamber of Commerce,
To—The Secretary to the Government of Bengal, Financial Department.

I have the honour, by desire of the Committee of the Bengal National Chamber of Commerce, to acknowledge with thanks the receipt of your favour of the 19th November last, No. F.2—D -7, forwarding copy of a Resolution of the Government of India, No. 5261, dated the 5th November 1891, regarding the proposed establishment of a system of hall-marking of silver plate in India, and inviting an expression of Native opinion on the subject. In reply, I beg to observe that the Committee have been at considerable pains to ascertain, as far as they could, the opinions of intelligent Native artists on the points set forth for enquiry, and the conclusion they have arrived at from such enquiries is, that the large class of Native silversmiths, for whose benefit the proposal has been made, do not, at present, seem to appreciate the advantages that are likely to accrue from the proposed establishment of hall-marking. They seem to labour under a misapprehension that, with their present scanty knowledge of the wants and demands of the European market and of their admitted inability to compete with the more wealthy European firms of the Presi-

dency towns who can always command higher and more skilled labour, there would be but slight chances left to them of making a profitable bargain under such keen competition; nevertheless the more advanced among them are of opinion that if the proposed system of hall-marking is established in India, it will be the means of settling all cases of disputes and differences in respect of the quality and value of the articles manufactured here, and that gradually it will have the effect of stimulating the more enterprising and energetic men of their class to enter into competition with European manufactures in selling silver articles of their making in English markets.

With reference to the several questions formulated in the Government Resolution, the opinions of the Native artists are generally in accord with those entertained by the Committee of the Chamber.

With regard to the first question, the opinion of the Committee of the Chamber is that the assay should be optional and by no means compulsory, otherwise it would have the effect of hampering and ultimately destroying the trade in silverware, especially that carried on in outlying places, far off from the two Mints.

Their opinion on the second question is that as silver of finer quality is not at all available in the mofussil, it would be to the advantage of trade if the standard of the rupee were adopted.

With reference to the fourth question, the Committee of the Chamber are of opinion that the only practical and convenient process open in this country is that of assay by means of the touchstone, for in a country of such large distances, where the silver artists are very poor, living from hand to mouth, the worry and trouble, and the heavy costs incidental to the several transits of the wares to the Mints, and the necessity of insuring them as often, are all insuperable obstacles in the way of adopting any other method. Again the adoption of any other method, the Committee beg to submit, would place the silversmiths living in the Presidency towns at a great advantage over their rival artists living a long way off.

With reference to the third question, the Committee are of opinion that if the test by touchstone is adopted, there would be no occasion for entertaining costly establishments for assay, and that much less costly offices for assay might be established at a few other centres besides those at Calcutta and Bombay.

The opinion of the Committee on the fifth question is that the fee should not at present be above one per cent. on the value of the articles to be assayed. The imposition of a higher scale of fees would deter people from resorting to any office for assay.

With reference to the last question, No. 6, the opinion of the Committee is that the word "India" should be affixed to silverwares of the country as a distinguishing mark.

41.]

No. 8 T., dated 10th April 1891.

From—J. BOXWELL, Esq., Commissioner of the Dacca Division,

To—The Secretary to the Government of Bengal, Financial Department.

I have the honour to reply to your No. F.2-D.—7-2, dated 19th November 1890.

2. I have now received reports from all the districts, that from Dacca having come in on the 31st ultimo.

3. The two districts of Faridpore and Backerganj are practically mute. The Backerganj gold and silversmiths would never dream of sending articles for assay unless it was compulsory, and would greatly dislike compulsory assay. Faridpore simply protests against compulsory assay.

4. From Mymensingh and Dacca something more is obtained. Mr. Phillips says the Mymensingh tradesmen did not readily take in the idea of assay, and were suspicious of it as of some new method of taxation.

5. He himself, however, answers clearly—

- (a) that the standard of fineness should be the rupee;
- (b) that assay should be by the touchstone;
- (c) that the fee should be one per cent. *ad valorem*;
- (d) that assayed wares should bear the mark "India";
- (e) that assay should be permissive.

6. From Dacca Mr. Hare says very much the same. The Dacca tradesmen are generally content that there should be a permissive system of assay, but they wish to have an office in Dacca.

7. They do not seem clearly to understand the question, because they at the same time wish for the touchstone process, and fear transit cost. But the touchstone process is intended expressly to save transit cost.

8. The fee proposed is one per cent. *ad valorem*, and the word "India" or "Bengal." Mr Hare adds, "the abolition of the duty on silver plate has been appreciated by the manufacturers."

9. Therefore I subscribe to Mr. Phillip's proposals, and think the adoption of the touchstone process makes an office in Dacca, or anywhere outside the Presidency town, unnecessary.

42.]

No. 1410, dated 17th June 1891.

From—The Hon'ble J. WOODBURN, Chief Secretary to the Government of the N.-W. Provinces and Oudh,

To—The Secretary to the Government of India, FINANCE AND COMMERCE DEPARTMENT.

With reference to Finance and Commerce Department Resolution No. 5261, dated

(1) From Commissioner, Benares, No. ¹¹³⁰³XIII-4439, dated 21st November 1890.

(2) From Secretary, Upper India Chamber of Commerce, dated 2nd January 1891, with enclosures.

(3) From Commissioner, Agra Division, No. ²²¹⁷XIII-29, dated 12th January 1891.

(4) From Commissioner, Lucknow, No. ³³XII-4, dated 14th January 1891.

(5) From Director of Land Records and Agriculture, North-Western Provinces and Oudh, No. ³⁵35, dated 3rd April 1891, with four enclosures.

5th November 1890, I am directed to submit, for the information of the Government of India, copies of the papers marginally noted, containing the opinions obtained by this Government on the subject of the proposal to introduce into India a system of hall-marking of silver plate.

2. The total value of silver articles annually exported to England from these Provinces is estimated by the Director of Land Records and Agriculture to be not more than ₹24,000, of which the greater portion is purchased by private persons, and is not intended for sale in England. There are no firms who export silver-made articles except on a very small scale; and there is so far no evidence that the repeal of the duty on silver has affected the trade in these Provinces. This trade is indeed so backward and so small that it would probably not be materially modified by any system of optional assay that might be introduced.

3. The Lucknow work, which comprises over 80 per cent. of the silver exports, is certainly "hand-chased," and is therefore probably exempt from hall-marking; but the trade is so insignificant that it has not been possible to discover what the practice on arrival in England is. The highest fees in assay that could possibly be levied would not pay for the maintenance of an assay office in these Provinces; and therefore if any system of assay is introduced, these Provinces will be at a disadvantage as compared with those in which assay offices may be established, but will not be materially injured. From the point of view of these Provinces, therefore, no specific reply is sent to questions 2 to 6 contained in paragraph 5 of your letter, while the reply to the two points indicated in your 11th and 12th paragraphs will be found in the foregoing remarks.

43.]

No. 11303-XIII-442, dated 21st November 1890.

From—G. ADAMS, Esq., Commissioner, Benares Division,

To—The Chief Secretary to the Government, N.-W. Provinces and Oudh.

I have the honour to acknowledge your No. 1876 I-686 A., dated 14th instant, calling for an opinion on the subject of the hall-marking of Indian silver.

2. I cannot profess to have any particular acquaintance with the trade in Indian silverware, but I believe that Indian silverware reaches England in two ways only—

First—transmitted to England by persons who purchase it here otherwise than for sale;

Second—by large firms, mostly, if not all, European, who purchase from the actual manufacturers.

The matter concerns the actual manufacturers so far only as the presence or absence of a hall-mark might affect the sale of Indian silverware in England, thereby affecting the demand of the exporting firms.

3. It has been accepted by the Government of India that compulsory hall-marking in India is not to be thought of; while it seems very evident that under the circumstances of the trade the assay by the touchstone is the only practicable method of determining the fineness of the silver. But having regard to the native methods of manufacture, there might, I imagine, be considerable practical difficulty in fixing a standard without interfering with trade. This difficulty has been noted by Mr. Carlton Wood. It seems to me that it would be sufficient if Indian silverware, all kinds of which now exported would, I believe, come under the terms of section 4 of 47 and 48 Vict., cap. 62, should simply bear a stipulated mark as suggested by Mr. Carlton Wood.

44.]

No. 33-XII-4, dated 14th January 1891.

From—H. D'O. MOUTER, Esq., Commissioner, Lucknow Division,

To—The Chief Secretary to Government, N.-W. Provinces and Oudh.

In reply to your No. 1876 of the 14th November, I have the honour to forward a note drawn up by Mr. Cobb, the City Magistrate of Lucknow.

2. From that note it appears that there is at present no direct export of silver goods from Lucknow to England. Our local silversmiths are, therefore, not immediately interested in the question of a hall-mark. Nevertheless the trade is said to be on the increase and doubtless more English travellers and residents will take home silverware with them now that the import duty has been removed.

3. On the general question, I should say that it would be best if the proposal contained in Mr. Wood's last paragraph but one could be accepted, *vis.*, that Indian plate exported to England should be stamped with a simple mark showing it to be Indian; and then allowed free sale without assay. Purchasers would buy at their own risk and could take their own precautions against fraud, just as they have to do out here.

4. If this cannot be allowed, then I can only say that any assay that may be fixed on should of course be optional, and of the rupee standard. On other points mentioned in the Government Resolution, I do not feel qualified to offer an opinion.

5. Reverting, in conclusion, to Lucknow, I would observe that almost all the silver goods manufactured here would certainly fall within the description "hand-chased."

45.]

Dated the 19th December 1890.

From—W. H. COBB, Esq., City Magistrate, Lucknow,
To—The Commissioner, Lucknow Division.

I have consulted the leading Lucknow silversmiths. There are only four or five firms which do business to any considerable extent. Rs. 4,000 would probably represent the average monthly value of silver articles manufactured in Lucknow. There is no export. All the plate that is sold is sold in Lucknow itself, and only that finds its way to England which is purchased by European ladies and gentlemen for themselves or for their friends. The trade, however, is on the increase.

Their views are as follows:—

Point (2). "Messrs. Orr's representations do not apply to us. The silver we use is purer than English hall-marked silver. We *can* purify silver. We find it difficult to work in alloyed silver: pure silver is much softer. We are quite prepared to submit our plate to be assayed according to a standard of fineness equal to the hall standard."

Points (3) and (4). "We are of opinion that the touchstone process of assay is practically useless on account of its inaccuracy, and that its adoption is out of the question. For the other processes it is necessary that plate should be submitted for assay in an unfinished state, and finished off for sale later. Unless we could have an assay office in Lucknow (and the trade is probably not sufficiently extensive to support one), we think the expense and delay incurred in transit of work to and from an assay office situate at a distance would be prohibitive. It is also obvious that the amount of assay fees has some connection with the question. Whether it would be worth our while to get our plate assayed, if they cannot now be determined, we cannot say whether the extra charge which we should have to put on our plate would not perhaps deduce its sale in a greater proportion than the hall-mark guarantee would increase it. In fact, we should be glad to avail ourselves of the privilege of an optional assay office if it were to our advantage to do so; but we have not sufficient data to be able to give a decided opinion."

46.]

No. 356—35, dated 3rd April 1891.

From—T. W. HOLDERNESS, Esq., Director of Land Records and Agriculture, N.-W. P. and Oudh.

To—The Chief Secretary to Government, N.-W. Provinces and Oudh.

I have the honour to reply to G. O. No. ¹⁸⁷⁷_{1-386A}, dated 14th November 1890, requesting an expression of opinion on the proposals contained in Resolution No. 5261, dated the 5th November 1890, of the Government of India (Finance Department) relative to the introduction into India of a system of assay for Indian silverware.

2. I enclose replies received from Messrs. Bechtler & Co. and Messrs. Hanhart & Co., of Allahabad, and also notes on the silver trade of Lucknow and Agra, prepared, respectively, by the Assistant Curator of the Provincial Museum, Lucknow, and my Personal Assistant.

3. The only towns in these Provinces noted for the production of artistic silverware are Lucknow, Agra, Muttra, Jhansi, and Hamirpur. The sales in Lucknow to purchasers intending to take their purchases to England may be roughly put at Rs. 20,000 a year. In the other towns the value of such sales do not exceed in each case Rs. 1,000 a year. In none of these towns, however, is there any considerable trade direct with silver dealers in England for sale in that country. The usual purchasers are cold-weather visitors who buy for themselves and not for sale, and the articles thus purchased are admitted into England under the existing law without assay and hall-marking.

4. I have not been able to obtain evidence that the continuance of hall-marking in the United Kingdom has appreciably minimised the effects that might have been expected from the repeal of the duty on silver plate. My inquiries show that the abolition of the duty has, so far, not increased purchases of Indian silverware for export to Europe, whether by private persons or by traders. If purchases by private persons had increased, while purchases by the trade, on the contrary, showed no increase, then it might be inferred that the continuance of hall-marking—which affects the trade alone—has minimised the effects of the repeal of the duty. But as neither class of purchases has, so far, increased, it is difficult to affirm from the facts ascertained in these Provinces that the hall-marking and assay regulations of the United Kingdom prevent the development of a direct trade in Indian silverware. I have little doubt that in other parts of India where silver manufactures are more extensively practised, the evidence asked for by the Government of India will be forthcoming; but I refer to a province in which the art of working in silver is in a relatively backward state.

5. This replies to question (b) in paragraph 11 of the Government of India's Resolution. With regard to question (a), I am unable for the same reasons to affirm that the introduction into India of a system of assay with a view to exempting Indian silverware from further assay and marking on arrival in the United Kingdom is a matter of material importance to the silversmiths of these Provinces. Their art is so backward and their trade so badly organized that the effect of establishing assay offices in India would probably be to confine direct trade with England to other parts of India where the industry is more skilful and more prepared to avail itself of changed conditions. I can form no estimate of what the probable expense of establishing assay offices in India, elsewhere than at the Calcutta or Bombay Mint, would be. But I imagine that the expense of an assay office in these Provinces would be considerably more than would be covered by possible fee-receipts, and that probably our silversmiths would have to send their goods to Calcutta, Bombay or the Punjab for assay before transmitting them to a correspondent in London. That being the case, the silver workers and silver dealers in the towns in which assay offices could be established would be placed at a considerable advantage compared with the up-country producer, and they would obtain the practical monopoly of orders for Indian silverwork from firms in England.

6. But while I anticipate no advantage to the silverware trade of these Provinces from the establishment of an Indian system of assay, I do not apprehend that it would be materially injured. The private custom on which it depends would still continue, and it would not be deprived of any source of gain at present open to it. If the choice lies between the subjection of Indian silverware to the assay regulations of the United Kingdom and the establishment of an optional system of assay in India, I consider that, in the interests of India at large, the latter is preferable, even though it may benefit some localities more than others. It is clear that the English standard is unsuited to Indian silver work and the English system of hall-marking to the form it usually takes. Our main object, I take it, is to free a particular trade from restrictions it cannot well comply with and to increase thereby the volume of exports from India; and in this view the objection that the benefit will be unevenly distributed throughout the country appears of minor importance.

7. In paragraph 12 of the Resolution information is sought as to how section 4 of 47 and 48 Vict., cap. 62, is worked in practice, and whether it is allowed by the Custom House authorities in England to exempt from assay and hall-marking most descriptions of Indian silverware exported to England. I regret I am unable to throw much light on this point. One case in which, before the duty was repealed, a Lucknow merchant sent to Messrs. Liberty & Co., when complying with an order for Lucknow muslin fabrics, a few silver articles on commission sale. They were of the ordinary Lucknow work, which closely resembles Cutch silverware. The articles on arrival in London were subject to duty, but not, I believe, to assay and hall-marking. This seems to show that silver articles on which patterns are beaten out and which are subsequently finished off by the hand are considered by the Custom House authorities to come within the description of "hand chased."

8. Turning to the six points specified in paragraph 5 of the Resolution, I consider (1) that the assay should be optional; (2) that the rupee should be adopted as the standard of fineness; (3) that as many assay offices as are compatible with financial considerations should be established; (4) that the touchstone system of assay be used. I am unable to express an opinion as to the scale of fees. The question of what distinguishing marks should be applied is one for experts.

9. I would invite attention to the alternative scheme of marking suggested by Messrs. Bechtler & Co. in their enclosed letter. Briefly they would require every Indian silversmith exporting silverware for sale to the United Kingdom to stamp each article with a stamp prescribed by Government and with his own trade mark, thereby guaranteeing that it is of the required standard of fineness. The Custom House authorities in England would pass all such articles without examination, but the Indian producer would be liable to penalty on proof that his goods were not of the guaranteed quality. Action against him would, I understand, be left to the aggrieved buyer, and it is easy to imagine that many frauds would occur without entailing prosecution. The scheme, though ingenious, is not in my opinion likely to satisfy the requirements of the Secretary of State for India as an alternative to the present system of compulsory hall-marking for silverware admitted for sale within the limits of the United Kingdom.

47.]

Dated 28th February 1891.

From—MESSRS. BECHTLER & Co., Allahabad,

To—The Director of Land Records and Agriculture, N.-W. Provinces and Oudh.

In reply to your No 84—35 S. of 28th January regarding hall-marking of Indian silverware, we beg to say that we consider it impossible to apply a system of hall-marking as in force in India without injuring the small silversmiths, etc., in villages; that it would be difficult for the same class of silversmiths to work in any other standard but the rupee standard.

After carefully considering the question, we give a general idea of a scheme for hall-marking which would work equally well for export, and which would give to the public all desirable security, at the same time doing away with expensive assay offices:—

1.—All silverware should be stamped with a punch, *supplied* by Government, showing the standard of the silver—

(a) this punch should be, for each Presidency, of a different pattern: for instance for Calcutta an elephant, for Bombay a tiger, for Madras a peacock, &c.;

(b) this punch should be given by Government against a written declaration that he will only stamp goods of standard silver with the same;

(c) each punch to have a running number, which should be registered by Government;

(d) heavy penalties should be attached to stamp goods with the Government stamp not of standard *fineness*.

2.—Each article, besides having the Government stamp, should be stamped with the initials of the maker or any adopted trade mark—

(a) this punch to be registered by Government to prevent fraud;

(b) export firms to register *their* punch, also by the Custom House authorities in England.

3.—Purchasers of silver articles may have the articles tested by a Mint Master in Calcutta or Bombay against a nominal fee.

4.—The Government of England should be asked to recognise the rupee standard for goods imported from India to England and to pass articles duly stamped with the Indian Government stamp as hall-marked.

The above is a rough outline of a scheme which would meet the requirements of the silversmith's trade in India without interfering too much with the old customs prevailing in India.

48.]

Dated 7th March 1891.

From—MESSRS. HANHART & Co., Allahabad,

To—The Director of Land Records and Agriculture, N.-W. Provinces and Oudh.

Replying to your communication dated 28th January, in which you ask our opinion, regarding the proposed introduction of an Indian hall-mark system, we beg to state that, from our point of view, the demand for Indian silverware would scarcely be large enough to entertain the great expense which is involved in establishing the hall-mark system in this country.

Allahabad not being such an extensive market for Indian jewellery as Delhi, Cutch, Trichinopoly, and other places, we therefore can only give a reserved opinion in this matter, besides mentioning that our firm, like most other European jewellers' firms in this country, chiefly import and deal in English manufacture.

49.] Report on the Lucknow Silver Trade by BABU GANGADHAR GANGOLI, Assistant Curator, Provincial Museum, Lucknow.

The Lucknow dealers in silver plate work with a limited capital, and in a few instances the value of the work of individual producers exceeds Rs500 to Rs600 a month. As a rule, they sell their wares to retail customers at Lucknow, and seldom carry on an export trade with any of the large centres in India or with England. They usually keep a stock of small articles for sale in the local markets and produce large and expensive articles to order. Thus carrying on their business on a limited scale, they do not consider that the prospects of the trade would be in any way improved by the establishment of assay offices in this country—a system which, in their opinion, would rather hinder than facilitate business, whether the assay be obligatory or voluntary. The main objections to the system being—

(1) that it will occasion delay in executing orders which they receive from persons who, in many instances, cannot wait for their things longer than a few days. Sometimes they have to deliver the articles at a very short notice or within the time occupied by the purchaser in visiting the place. An assay office (even if one is established at Lucknow), with fixed days and hours, will prevent their doing any business of this kind;

(2) it will cause trouble and expense to the party presenting his wares for assay.

On the second point—whether the continuance of hall-marking in the United Kingdom has appreciably minimised the effects which might have been expected from the repeal of the duty on silver plate—the Lucknow dealers are unanimous in stating that no appreciable amount of advantage has yet resulted from the repeal. On the other hand, they say that the sales, since the repeal, have not reached the amount they realise in ordinary years. This may be due to other causes, *e.g.*, comparatively small number of purchasers visiting the place, or increased competition among the manufacturers. In my opinion it would be premature now to make any calculations on this head, taking two facts in consideration: *first*, the fact of the repeal is not widely known among the purchasing public; and *secondly*, the first selling season after the repeal is not completely over yet.

I have recorded the above remarks after consulting about a dozen houses in Lucknow which turn out things suited to European taste. In addition to what has been stated above as to the prospects of the trade if a system of half-marking were introduced in this country, the following facts may be noted regarding the quality of the silver used by the manufacturers and the standard of fineness adopted by them.

The Lucknow workers get their metal by melting old vessels and articles of native jewellery, and they also procure it in ingots from Bombay. The Lucknow rupee (which is less in weight than the Government rupee by four *ratis*—about six grains troy) is supposed to contain the purest silver and is valued at 16 annas, which is the standard. They test silver by heating. If the metal retains its white colour after the heating, it is considered pure, that is, 16 annas in value; if it loses colour, the result varies from one to three annas in the rupee. The touchstone is not an accurate test for silver, but it might be adopted for practical purposes with results not varying considerably from that obtained by the other process.

50.] Report on the Agra Silver Trade by BABU LAKHSHMAN PARSHAD BURMAH, Personal Assistant to Director of Land Records and Agriculture, N-W. P. and Oudh.

In Agra there are about two hundred *sonars*, but none of them make any articles specially suited to the English market, nor is there any direct export of silver articles from Agra to England. In winter, however, when English gentlemen visit the place, they generally buy, along with shawls, carpets, marble articles, cups and plates made of silver as also silver toys received from Muttra. They are usually made of brick silver (silver in ingots) received from Bombay, 100 *tolas* of which sell at present for ₹107. They are very seldom made of English rupees, though sometimes silver of a worse quality than the rupee is employed. Sometimes they are said to contain only 75 per cent. of genuine silver, but these are rare cases. The total value of silver articles sold in a season to European gentlemen visiting the place does not exceed ₹1,000. The articles sold are, as a rule, ornamental, not plain.

51.]

No. 2484, dated 14th July 1891.

From—T. D. MACKENZIE, Esq., C.S., Chief Secretary to the Government of Bombay,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to the Resolution of the Government of India, No. 5261, dated 5th November 1890, requesting the opinion of this

Government on the subject of the proposed establishment of a system of hall-marking in India, I am directed to forward herewith copies of the papers noted in the margin, together with a summary of the opinions of Government officers and others consulted on the subject, and to solicit the attention of the Government of India to the letter from Messrs. Kharsedji & Sons, No. 342, dated 19th February last, accompanying the letter from the Commissioner, Central Division, No. R.—1456, dated 21st April last.

Letter from the Commissioner, Southern Division, No. S.R.—43, dated 3rd February 1891, with accompaniment.

Letter from the Commissioner, Northern Division, No. 496, dated 7th February 1891, with accompaniments.

Letter from the Secretary, Bombay Trades Association, dated 13th February 1891.

Memorandum from the Commissioner in Sind, No. 561, dated 16th February 1891, with accompaniment.

Letter from the Commissioner, Central Division, No. R.—1456, dated 21st April 1891, with accompaniments.

Letter from the Divan of Cutch, No. 286, dated 6th April 1891.

2 I am to state that if the hall-marking system is to be introduced into India, it would, in the opinion of the Governor in Council, appear desirable, so far as the manufacturers of gold and silverware in the mofussil of this Presidency are concerned,—

(a) that the assays should be optional;

(b) that the trade should be left to fix for itself the standard of purity in each case, as suggested by Messrs. Kharsedji & Sons, of Ahmednagar, which opinion the Assay Master also shares;

- (c) that the Assay Office should be at the local Mint, the Bhuj Mint being recognized for the purpose so far as the silverware manufactured in Cutch is concerned, and the postage charges for sending the article to be tested at the Mint being reduced by, say, 50 per cent.
- (d) that the fees to be charged for the assay should be so small that the assay could be largely availed of by the public ;
- (e) that some suitable mark indicating the place of assay and the fineness of the metal might be adopted.

3. I am to add that gold or silverware is tested in Bombay by authorities recognised both by the buyer and seller, and that thus a voluntary system of applying a stamp for quality is already in vogue.

53.] Summary of the opinions of Government Officers and others in the Bombay Presidency on the proposed establishment of a system of Hall-Marking in India.

No.	Subject.	The Mint Master.	The Assay Master.	The Chamber of Commerce, Bombay	The Bombay Trades Association.	The Commissioner, Southern Division.	The Commissioner, Central Division.	The Commissioner, Northern Division.	The Commissioner in Sind.	The Minister of Cutch.
1	2	3	4	5	6	7	8	9	10	11
1	Should the assay be compulsory or optional.	Optional	Optional	Optional . . . . .	.....	Optional	Poona, Satara and Khandesh.—Optional. The Commissioner also forwards copy of a letter from Messrs. Cursetji & Sons of Ahmednagar, who deal largely in silverware and think that the hall-mark system would be quite unsuitable to India.	Optional	Optional	Cutch manufacturers are not in favour of the introduction of hall-marking. If, however, it is necessary, the assay should be optional.
2	What standard or standards of fineness should be adopted?	Exporting merchant can get his silverware made of any fineness he likes. The arts of silver refining and approximate silver assaying are believed to be very well known at all the principal centres of the trade.	Generally speaking, it would be an advantage to have no standards fixed by law. If, however, they are required, the decimal system is suggested, 1000 representing fine gold or silver. Two views are expressed as to the standards: 1. The standards to be marked at every ten, 990, 980, &c., down to a minimum of 300 for gold, and 900 for silver, with one other mark 916.6, it being the standard of the coinage of India and the gold coinage of England: the "remedy" in the case of gold to be 2 per mille and in the case of silver 4 per mille. 2. The following standards which are in use in India and are legal standards in England:— Gold. 970 958.3 916.6 940 833.3 925 750 916.6 625 500 375 Silver.	The quality of a rupee. Even if articles be made of finer quality than that of a rupee, only one stamp should be used.	.....	Two standards of 15 annas and 12 annas are recommended by the Commissioner, S. D., in preference to those of 18, 14 and 12 suggested by representative workers in silver in the Belgium District consulted by the Collector of Belgium.	Poona.—The rupee standard. The bulion standard, of fineness. Messrs. Cursetji & Sons suggest that the buyer and seller ought to be left free to buy and sell articles of any standard of purity.	The Collector of Ahmedabad writes, though with diffidence, that the rupee standard would do more harm than good, as being too low.	The Commissioner merely states that the Karachi manufacturers think that the standard should be the English standard.	The Commissioner states that the Karachi manufacturers should be made compulsory.

3	Where should Assay Offices be located? At the two Mints only or at other centres also?	They should be limited to a few centres of the principal centres of export which should be suggested by the mercantile community. It is practically impossible to establish a sufficient number of trustworthy assayers at places in various parts of India where silverware is manufactured, or even at the chief centres of manufacture of these articles, for the assayers must be Europeans above suspicion of being open to bribery. The Mint Master thinks that the exporting merchants should be required to show what prospects there would be of the cost of whatever assaying offices may be established being recouped by Government, or how many assays may reasonably be expected to be required monthly at each of the places where assay establishments are proposed.	The "remedy" in both cases should be the legal remedy. The Assay Master personally advocates the first view and suggests the second as an alternative.	In Bombay, Poona, Ahmedabad, Calcutta, Lucknow, Delhi, Lahore, Madras, Bangalore, Trichinopoly, Rangoon, and Mandalay: the Mint where such existed and the Government Treasury where there was no Mint.	...	At the two Mints for the present.	The Collector of Poona thinks the Assay office should be located at the Presidency, and the Collector of Satara sees no necessity for additional Assay offices.	At Calcutta, Bombay, perhaps also Madras.	Being ignorant of what the cost of an office for assay by the touchstone process would be, the Commissioner cannot form an opinion on this point. 2. According to the manufacturers of Karachi, the Assay offices should be located at the Mints at Calcutta and Bombay, and the Customs Houses at Rangoon, Madras and Karachi, and there should be an Assay officer at each of the three Customs Houses. If Assay Officers cannot be appointed for the three Customs Houses then the postage charges for sending plate to Bombay or Calcutta to be hall-marked should be reduced fifty per cent.	At Bhuj Mint for Cutch.
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Summary of the opinions of Government Officers and others on the subject of the proposed establishment of a system of Hall-Marking in India.—continued.

No.	Subject.	The Mint Master	The Assay Master.	The Chamber of Commerce, Bombay.	The Bombay Trades Association.	The Commissioner, Southern Division.	The Commissioner, Central Division.	The Commissioner, Northern Division.	The Commissioner in Sind.	The Minister of Cutch.
1	2	3	4	5	6	7	8	9	10	11
4	What process for assay should be adopted?	.....	Cupellation for gold, and the chloride method for silver, as being both practicable in India and accurate. The touchstone might be introduced here and there in certain cases as an auxiliary check to test the homogeneous nature of the article.	The usual native process of rubbing on a test-stone and also trying with acid. The testing work might be left to the Treasury where there is always a competent native official. The tester should have the right, if necessary and if allowed by the owner, to drill into the article or cut into same with a file. Half-anna per tola weight of the article submitted for stamping.	.....	Touchstone.	Satara and Khandesh.—Touchstone.	Touchstone process should be adopted at Bombay Mint for this Presidency, and purchasers should be warned that in cases of doubt all articles should be taken to the Mint and hall-marked.	Touchstone.	For gold, the touchstone; for silver, any most convenient process.
5	What fees should be charged?	It is difficult to say anything definite at present.	It cannot be stated what scale of fees is likely to make the Assay office self-supporting; but the following scale is suggested as a general guide:— Gold. Silver. R R a. Ware weighing:— 5 tolas or under 2 1 0 " 5-10 tolas 3 1 8 " 10-20 " 4 1 12 " 20-50 " 5 2 0 " 50-100 " ... 3 0 " 50-500 " 10 ... 100-500 " ... 4 0 500-1,000, 15 5 0 For every 100 tolas or part of 100 tolas in weight above 1,000 tolas, a fee of one rupee for gold and a fee of 8 annas for silver. But the Assay Master thinks that it is for Government to leave matters as they are, if sec-	.....	Proportional to the expenditure incidental to the process of assay.	...	The fees should be as small as possible.	The Commissioner's reply is similar to his reply to point No. 3 above mentioned. According to the manufacturers of Karachi, the fees should be one anna per tola for gold and two annas per cent. for silver plate.	As light as possible.	

6	What distinguishing mark should be applied to the wares assayed?	The Mint Master reserves his opinion on this question until questions 2 and 3 are satisfactorily answered.	The maker's mark and number to be put by the maker. The date-mark, the place of assay, the fineness and the Government mark to be stamped in the Assay office. Besides these, there should be a separate symbol to be placed on such delicate parts of any article as have been checked by the touchstone.	A stamp resembling the pointed Star of India and another stamp taking the first two letters of the town where the test is made.	.....	According to the Commissioner, a tiger mark with figure 2 after it in the case of silver under the 15 annas standard. According to the Collector of Belgaum, 1-16, 1-14, or 1-12, 1 meaning Indian.	P o o n a.—There would be no objection to Indian plate bearing a mark or letter defining it as Indian.	The Star of India, with an initial denoting the Mint where the assay was conducted.	A conventional sign indicating the standard of fineness and another indicating the office of assay.	For Cutch, one of the signs of the coat of arms of H. H. the Rao.
7	Is the prospect of the admission of Indian artware in the precious metals to England, without the necessity of undergoing there the assay by cutting and scraping, considered of sufficient importance to the trade to justify the introduction into India of a system which must necessarily be restrictive and operate unequally whether it is compulsory or voluntary?	The exports of silverware other than hand-chased, inlaid, bronzed or filigree work of oriental pattern sent from this port may be taken to be small and perhaps smaller still from other parts, and perhaps so insignificant on the whole as to render legislation unnecessary.	.....	.....	.....	P o o n a.—The adoption of an Indian silver hall-mark will not probably be availed of locally on account of the cost and risk attending the transit of articles to Bombay for purposes of assay.	.....	.....	If possible, a system should be devised for indicating on Indian plate that it has been manufactured in India and for securing plate so marked free entry into the United Kingdom. There is no manufacture of plate in Sind except on a small scale in Karachi.	.....

Summary of the opinions of Government Officers and others in the Bombay Presidency on the proposed establishment of a system of Hall-Marking in India—concluded.

No.	Subject.	The Mint Master.	The Assay Master.	The Chamber of Commerce, Bombay.	The Bombay Trades' Association.	The Commissioner, Southern Division.	The Commissioner, Central Division.	The Commissioner, Northern Division.	The Commissioner, in Sind.	The Minister of Cutch.
1	8	3	4	5	6	7	8	9	10	11
8	Has the continuance of hall-marking in the United Kingdom appreciably minimized the effects that might have been expected from the repeal of the duty on silver plate?	....	....	...	....	....	Poona.—The repeal of the duty on silver and gold plate would not appreciably encourage the local manufacturers to manufacture for exportation.	....	The repeal of the duty will not be of much importance till compulsory hall-marking in England is abolished.	As a general rule, the gold and silver manufacturers in Cutch do not make their articles for consignment to England or other foreign countries for sale on their own account, and the abolition of duties on gold and silver plate in the United Kingdom has apparently hitherto had no material effect on their trade.
9	How has the exception made by section 4 of Act 47 and 48 Vict., cap. 62, worked in practice, and has it given any substantial relief that it seems to give?	....	....	Since the passing of Act 47-48 Vict. and the English Customs have applied section 4 of that Act to imports, a great impetus has been given to the export of silver plate from this country by private individuals in consequence of the old restrictions being removed. The fact that the duty has also been taken off is not as yet thoroughly known and so far has not had any appreciable effect on the export. For some little time the Customs author-	....	....	....	No direct export is made and therefore the Commissioner is unable to afford information on this point, but thinks that the section ought to exempt every kind of article of plate manufactured in Ahmedabad, and, if so, provision for their assay would not apply.	....	....

<p><i>General remarks.</i></p>	<p>The answers to the questions except 1 and 4 depend much upon the information expected to be furnished by the trade whose business it is to establish proof of the necessity of legislation in the matter.</p>	<p>It is no use to introduce a system of marking for export only; it must also be for the local market. Any system that is introduced must deal with both gold and silver. It must be generous (almost unlimited) in the matter of standards; any restrictions in this respect will, if heeded, hamper the manufacturer and ruin the artistic nature of the work. More freedom in this respect is required in England. If a system is introduced to deal with articles for export only, it is hopeless to expect it to pay Government. If a system on a broad basis is introduced, both for the local market as well as export, then much of the expense of the introduction for some time to come will fall on Government.</p>	<p>The remarks noted above were made by Mr. J. P. Watson, of Messrs. Watson & Co., and the Committee of the Chamber agree generally with them.</p>	<p>The Association has no special observations to make beyond coinciding with such as have been put forward by the Bombay Chamber of Commerce to which body those who are chiefly interested have already submitted their views.</p>	<p>There is little silver manufacture in any part of the Southern Division.</p>	<p>The Commissioner forwards a précis of the reports of the Collectors in the Central Division and observes that they furnish little information which is likely to be of use. The necessary notes from this précis have been made above for the districts mentioned.</p>
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53.]

No. 43-S. R., dated 3rd February 1891.

From—A. KEYSER, Esq., Acting Commissioner, Southern Division,

To—The Acting Chief Secretary to the Government of Bombay, Financial Department.

I have the honour to report, with reference to Government Resolution No. 3916 of the 1st December 1890, that there is little silver manufacture in any part of Southern Division.

Hall-marking in India.

Mr. Fairlie Muir is the only one of the Collectors whom I have consulted, who has submitted any replies to the questions asked in paragraph 5 of the Government of India's Resolution.

2. I forward his letter and would intimate my general agreement with the answers he gives except that it is doubtful if the standards of fineness suggested in the second answer would be those best suited to the trade generally. I should say that two standards would be sufficient—15 annas and 12 annas—and I think also it would be preferable to have a mark more approximate to the English mark, *e. g.*, tiger with a figure 2 after it in the case of the silver under the 15 annas standard.

54.]

No. 383, dated 21st January 1891.

From—J. F. MUIR, Esq., Collector, Belgaum District.

To—The Commissioner, Southern Division.

I have the honour, after consulting representative workers in silver in this district, to reply to your letter No. 4677, dated 6th ultimo.

2. I learn from them that no silver work is made in this district for export to England. Silver is tested by the touchstone, and, also, to a lesser degree by heating. Sonars do not harden silver when manufacturing it, or solder it or adulterate it in any way.

• Chini Chandi.

3. They use, as a rule, pure silver, bought as bullion at Shahapur and other markets. Its fineness is as a rule $\frac{1}{8}$.

4. For articles that require to be hard, they use an inferior kind of silver† bought as above. Government coin is also sometimes given them to be melted down and manufactured.

† Jawari Chandi.

The fineness of these two sorts of silver ranges from $\frac{1}{8}$ to $\frac{1}{16}$.

5. They state that the above applies to all workers in silver in the district. They hold that hall-marking should, most certainly, be optional; that silver should be tested, therefore, by touchstone; and that there should be three qualities of fineness— $\frac{1}{8}$, $\frac{1}{16}$ and $\frac{1}{32}$.

6. My opinion on the points stated in section 5 of Government of India's Resolution No. 5261, is as follows:—

- (1) The assay should be optional. Indeed, it must be so for the reasons given in section 6 of the Government Resolution.
- (2) Special standards of fineness should be adopted to suit the local practice and requirements. These should be $\frac{1}{8}$, $\frac{1}{16}$, and $\frac{1}{32}$.
- (3) For the present Assay offices are required only at the two Mints.
- (4) Silver should be tested by touchstone, for the reasons given in section 8 of the Government Resolution and in accordance with the local practice.
- (5) The rates of the fees should be such as to cover the costs incidental to the process of assay.
- (6) The standards might be marked I-16, I-14 and I-12, *i.e.*, Indian silver of one or other of the three standards.

55.]

No. 496, dated 7th February 1891.

From—H. E. M. JAMES, Esq., Commissioner, Northern Division,

To—The Chief Secretary to the Government of Bombay, Financial Department.

Referring to Government Resolution No. 3916, dated 1st December last, I have the honour to forward a copy of a communication, with accompaniments, from the Collector of Ahmedabad, which, as far as I am aware, is the only city of this Division in which such silver articles are manufactured as are likely to be exported to the United Kingdom. Unfortunately no direct export is made, and therefore I am unable to afford any information in reference to paragraph 12 of the Government of India's Resolution. I cannot help thinking, however, that the section of the English Act quoted in that paragraph ought to exempt every kind of article of plate manufactured in Ahmadabad, and, if so, provisions for their assay would not apply.

2. Assuming, however, that articles are manufactured in India which would require assays, I concur with the opinion of the Collector. The touchstone method of assay should be adopted at the Bombay Mint for this Presidency, and dealers and purchasers should be warned that, in case of doubt, all articles should be taken to the Mint and hall-

marked. The tendency of this will naturally be to concentrate the trade in these articles in the City of Bombay, where the dealers can take the precaution of having their articles assayed beforehand. This, however, cannot be avoided.

3. The Star of India would, it appears to me, be the most suitable hall-mark, with an initial denoting the mint in which the assay was conducted.

56.]

No. 64, dated 29th January 1891.

From—P. H. DASTUR, Esq., City Magistrate, Ahmadabad,

To—The Collector of Ahmedabad.

In returning the accompanying, I have the honour to report that I have consulted the Cutch goldsmith and many other dealers in gold and silver plate in this city and find that there is no direct export trade in gold and silver ornaments from Ahmedabad to the United Kingdom, and there appears, therefore, no necessity for introducing any hall-marking system in this place.

With regard, however, to the several points noticed in the Government Resolution under reference, I beg to state that the local opinion, as far as it could at present be ascertained, is as follows:—

- (1) The assay, if any, is to be introduced, should be optional. Here the silversmiths use metals of two or three descriptions while making an ornament, and this, they say, is absolutely necessary for the delicate carving which has to be done, and if any compulsory assay is introduced, it would be difficult for these ignorant workmen to conform accurately to the standard fixed, and might result in a serious discouragement of the industry which it is the intention of Government to foster.
- (2) The rupee standard should be adopted. It is scarcely true, as far as this and many other large cities are concerned, that the majority of the silversmiths use silver obtained by melting coins. They use the metal obtained from the bullion dealers in the market, and they can easily conform to the rupee standard, if introduced. Those who fail to do so will not get the advantage of the hall-marking, but need not otherwise be debarred from exporting their goods.
- (3) Assay offices should be located in Bombay, Calcutta, and, perhaps, Madras. These are the only three places where silverware in any quantity is likely to be exported to the United Kingdom, and if any silversmith in other towns and cities is desirous of exporting direct, he could easily arrange with his agent in the capital cities to take his ware to the mint for hall-marking. This would cost him less than if hall-marking centres were introduced in all large places.
- (4) The touchstone method of assay should be adopted. This process being the easiest, is well known for testing ready-made ornaments, and no difficulty has yet been experienced in getting the articles assayed approximately by this method.
- (5) As to the fees to be charged, it must depend entirely on the additional expenditure to be incurred for hall-marking, and so long as this is not known, no opinion could be expressed. It should, however, be as small as possible, in order that the assay, though voluntary, may be availed of largely by the people and the export stimulated. For the touchstone method, one pice alone is charged in the market here.
- (6) The sixth point is one on which I am not competent to give my opinion, nor can the dealers here express any desire on this subject. Of course it should be one which would be easily distinguishable and at the same time not such as would disfigure the articles assayed.

57.]

No. 355, dated 31st January 1891.

From—C. E. FROST, Esq., Collector of Ahmedabad,

To—The Commissioner, Northern Division.

In reply to your No. 5140, dated 8th ultimo, I have the honour to forward copy of a

Proposed establishment of a system of hall-marking in India.

report by the City Magistrate after consulting the Cutch silversmith as requested by you and other dealers in silverware in the city of Ahmedabad.

2. On the five points touched upon in the report, the conclusions appear reasonable, and like the manufacturers and the City Magistrate, I am unable to offer an opinion on the sixth point. I write with diffidence on the subject, but I am of opinion that the rupee standard would do more harm than good as being too low. If you want to get good silver work done in India, it is usual to bargain for a higher class of silver being used; that is my impression.

58.]

Dated 13th February 1891.

From—W. F. PARSON, Esq., Secretary, Bombay Trades Association,
To—The Under Secretary to the Government of Bombay, Financial Department.

I am directed by the Committee of the Bombay Trades Association to acknowledge receipt of Government letter No. 3916B., dated 1st December 1890, on the subject of the proposed introduction of a system of hall-marking in India, requesting the opinion of the Association thereon, and to state in reply that, as the Association has but little concern with the subject, they have no special observations to make beyond coinciding with such as have been put forward by the Bombay Chamber of Commerce, to which body those who are chiefly interested have already submitted their views.

59.]

No. 561, dated 16th February 1891.

Memo. by—COLONEL E. W. TREVOR, Acting Commissioner in Sind.

The Commissioner in Sind has the honour, with reference to Government Resolution, Financial Department, No. 3916 of 1st December 1890, to report on the proposed establishment of a system of hall-marking, to forward copy of a letter from the Secretary to the Karachi Chamber of Commerce, giving the views of the Chamber on the subject.

2. There is no manufacture of plate in Sind, except on a small scale in the town of Karachi. The Karachi manufacturers are of opinion that—

- (a) Hall-marking should be made compulsory.
- (b) The standard should be the same as in England.
- (c) Hall-marking should be done at the Mints at Calcutta and Bombay, and the Customs Houses at Rangoon, Madras, and Karachi, and that for this purpose there should be an Assay Officer at each of the three Customs Houses. The fees to be charged to be those charged at Bombay, *viz.*, one anna per tola for gold and two annas per cent. for silver plate.
- (d) If Assay Officers cannot be appointed for the three Customs Houses, then the postage charges for sending plate to Bombay or Calcutta to be hall-marked, to be reduced 50 per cent.
- (e) The hall-mark to be an impression indicating the Assay Office and the standard of fineness of the metal.

3. The Acting Commissioner concurs in the views of the Karachi Chamber of Commerce—

- (a) That compulsory hall-marking, under the conditions that obtain in India, is impracticable.
- (b) That optional hall-marking may prove useful to manufacturers who wish to establish a position for their wares.
- (c) That the repeal of the duty will not be of much benefit to Indian silversmiths till compulsory hall-marking in England is abolished.
- (d) That, if possible, a system should be devised for indicating on Indian plate that it has been manufactured in India, and for securing plate so marked free entry into the United Kingdom.

4. The touchstone process would probably be quite accurate enough for the purposes of trade. Being ignorant of what the cost of an office for assay by the touchstone process would be, the Acting Commissioner is unable to form an opinion as to where such offices should be located or what fees should be charged.

5. The distinguishing marks might be a conventional sign indicating the standard of fineness and another indicating the office of assay.

60.]

Dated 31st January 1891.

From—J. L. F. BEAUMONT, Esq., Chairman, Karachi Chamber of Commerce,
To—The Acting Commissioner in Sind.

I have the honour to acknowledge receipt of your No. 4279, asking for the Chamber's opinion on the proposed establishment of a system of hall-marking in India.

While admitting the desirability of some system of marking which will establish a certain position for Indian silver plate, my Committee are of opinion that the difficulties attendant upon the fixing of an arbitrary standard, such as will really meet the requirements of Indian trade, are sufficiently great to preclude compulsory marking.

My Committee think that optional hall-marking in India may prove useful, inasmuch as it will enable silversmiths, who may be desirous of doing so, to establish a position for their plate, while it will not interfere with those who, by reason of distance from the Mints or from other causes, may be prevented from submitting their manufactures for the necessary testing.

I am further desired to say that the repeal of duty is of no practical benefit to Indian silversmiths, unless compulsory hall-marking in England is abolished; at the same time my Committee would suggest some distinguishing mark being put on all Indian plate, clearly

defining it as manufactured in this country, and that this distinguishing mark should entitle all plate bearing it to a free entry into the United Kingdom.

61.]

No. 342—1891, dated 19th February 1891.

From—Mr. N. CURSETJI, Merchant,

To—The Collector of Ahmednagar.

In returning herewith Government Resolution No. 3916, dated 1st December 1890, and its accompaniments, which you have so kindly sent me for expressing my opinion about the introduction of hall-marking system in India, I beg to observe as follows :—

The abolition of import duty on silver in England has no doubt to a small extent benefited the manufacturers of silver artware in India, and I know in Nagar. Orders from private gentlemen have increased from the date of the abolition of the duty, but no orders to speak of are received from any dealers or merchants for the Indian silverware for sale in England, although the work has made quite a name there during the recent Colonial Exhibition. The reason I think may be the compulsory hall-marking system in England made applicable even to the manufactured and finished articles of India when sent there for sale. The hall-marking system in England renders Indian articles generally unsaleable, as I believe it requires chipping or dissolving a portion of the articles which disfigure the work, and the articles themselves are made useless.

As regards the remedy suggested of getting over the hall-mark difficulty in England on Indian art manufacture in silver, namely, of introducing the hall-marking system in India itself, whether of a compulsory or voluntary nature, I would point out that nearly all the silversmiths in this country are families of very moderate means and work for labour with their own hands and with very small capital at their commands, and these will certainly have to give up their business if a compulsory hall-marking system were introduced, but even if a voluntary system were introduced, few will ever take the trouble, risk and expenditure to send their goods to the central places where the hall-mark offices might be opened. The native silversmith hardly knows the process of refining silver by separating it from other inferior metals which is so easily done in England. This makes the silver used in ornaments impure every time it is melted and re-made into ornaments, owing to the base metal being used in soldering; if the standard of test were fixed at the rupee silver or the like, they will never be able to produce metal of the test purity. In India silverware are generally sold according to their purity ascertained by the touchstone generally, and very rarely by putting the article in the fire; so that the seller and the purchaser both know what purity of articles the one sells and the other buys. This leaves no necessity of the hall-marking. If in the same manner the hall-marking system were abolished in England, it would certainly give a great impetus to the silver art manufacture of India, and our rupee will certainly improve in value as regards the English money. Hall-marking system is, I think, a block in the way of free trade in silverware. The buyer and seller ought to be left free to buy and sell articles of any standard of purity. And to assist them in ascertaining the standard of purity, private enterprise for hall-marking amongst the dealers in gold and silver in both the countries may be encouraged. From the above, it will be seen how unsuitable is the introduction of any system of hall-marking in India and that if it were introduced, it would altogether discourage rather than give any encouragement to the manufacture of silverware in the mofussil, at least amongst the poor labouring class of silversmiths who are earning their livelihood by their retail small industry.

62.] *Précis of the reports of the Collectors in the Central Division, on the subject of the proposed establishment of a system of Hall-marking in India.*

Sholapur.—From the enquiries made by the Huzur Deputy Collector among some leading sonars and shroffs, he learnt that there were no artizans at Sholapur who prepared articles for sending to England or any other country in Europe, and that they knew nothing and had no idea of hall-marking. They consequently expressed their inability to give any opinion on the subject under consideration.

Nasik.—Mr. Porteous reports that several of the leading workers in gold and silver have been consulted, that they all avow their ignorance of everything connected with the export of silver and goldware to England, and that, therefore, they are unable to give any opinion on the points raised. He states that the fineness of silver is usually stated in annas. Silver, finer than 17½ annas, is never used by manufacturers in Nasik; what is generally used in the manufacture of goods for export to Bombay and elsewhere is assayed at 16, 16½ or 17 annas; what is used in making ornaments for local sale is inferior. The Collector adds that Government silver coins are very rarely melted down to be re-manufactured into silver goods; that their fineness is taken to be much less than 16 annas; that silver goods are assayed at Nasik either by the *Rava* or cupellation process or by the touchstone; and that the *Rava* process is invariably used in assaying wares of the fineness of 16 annas and above, while inferior silver is commonly tested by the touchstone.

Poona.—The City Magistrate, Mr. Plunkett, who was referred to by the Collector, reports that several of the leading dealers in gold and silver and sonars in Poona city were invited to meet him, and that their opinions were asked on the passage in the Government Resolution, when they agreed unanimously—

- (1) that the repeal of the duty on silver and gold plate would not appreciably encourage the local manufacturers to manufacture for exportation ;
- (2) that the adoption of an Indian silver hall-mark would not probably be availed of locally on account of the cost and risk attending the transit of articles to Bombay for purposes of assay ;
- (3) that there would be no objection to Indian plate bearing a mark or letter defining it as Indian, and that, when so marked, it should be allowed free sale in England without assay ;
- (4) that as regards a standard of fineness the rupee standard should be recognised ;
- (5) that the assay, if introduced, should be made optional to suit the circumstances of manufacturers working at a distance from an Assay office ; and
- (6) that the Assay office should be at the Presidency Mint.

Mr. Plunkett adds that the persons invited were unable to give a decided opinion on the process for assay, but that they were in favour of the touchstone process.

Satara.—Mr. Candy reports that he consulted some of the leading sonars in Satara, and has elicited the following information on the first four points of paragraph 5 of the Government of India's letter :—

- (1) The assay should be optional.
- (2) The bullion standard of fineness should be adopted.
- (3) There is no necessity for additional Assay offices.
- (4) The process of the touchstone, which is simple and convenient, should be adopted as it does not involve any injury to the ware.

Mr. Candy adds that, though silverwares are manufactured in his district, there does not exist a regular trade of such articles with foreign countries, and that, therefore, no opinion likely to throw light could be obtained from the native traders on the points touched on in paragraphs 11 and 12 of the Government of India's letter.

Ahmednagar.—Mr. Waddington consulted Messrs. Cursetji & Sons, as being the only persons in Nagar having any interest in the matter, who were likely to give an opinion of value.

Mr. Cursetji is of opinion that the introduction of any system of hall-marking in India is unsuitable, and that if one were introduced, it will altogether discourage rather than encourage the manufacturer of silverware in the mofussil, at least amongst the poor labouring class of silversmiths, who are earning their livelihood by their small retail industry.

Khandesh.—Mr. Loch states that he endeavoured to obtain the opinions of the sonars in some of the chief towns of Khandesh, but that it is evident from their answers that they do not understand the assay question, as they have never had anything to do with the export trade.

The Collector further states that the sonars consulted wish the assay to be optional, that their answers as to the standard of fineness are not intelligible ; that the Chopda sonars suggest that the Assay Office should be at the Mint ; that the Parola sonars wish it to be in the district, and that the others have no views in the matter.

Mr. Loch adds that the test by the touchstone is generally approved, and that, as to the fees the Chopda sonars suggest two pies in the rupee, and that there should be an official stamp to show that goods have been assayed.

(Sd.) J. MOORE,
Commissioner, Central Division.

63.]

No. 286, dated 6th April 1891.

From—MOTILAL LALSHAI, Dewan of Cutch,
To—The Political Agent, Cutch.

With reference to your office letter No. 914 of the 24th December last, I have the honour to state that the principal manufacturers of gold and silverwares in Cutch have been consulted on the points noted in paragraphs 5, 11, and 12 of the Government of India Resolution No. 5261 of 5th November 1890, and it appears, from what they have urged, that they do not view with much favour the introduction of a system of assay and hall-marking, apprehending that it will cause several inconveniences and obstacles, and owing to the payment of fees it will entail from which they are at present free.

2. As a general rule, they do not make their articles for consignment to England or other foreign countries for sale on their own account, and the abolition of duties on gold and silver plate in the United Kingdom has apparently hitherto had no material effect on their trade.

3. They confine themselves mostly to the manufacture of silver articles on orders received from Native and European gentlemen, and for sale in different parts of India, and as they are generally made of pure unalloyed metal, the fact can be easily certified by a mark to be impressed on them at the Durbar Mint at Bhuj, if necessary.

4. But if the introduction of a system of assay is for any reasons considered necessary,—

- (1) the assay should be optional;
- (2) the standard should be 14½ wals per half tola;
- (3) the Assay office for Cutch should be the Bhuj Mint;
- (4) the method of assay for gold should be the touchstone, and for silver any that may be most convenient;
- (5) the rate of fees should be as light as possible.
- (6) the mark for Cutch wares should be one of the signs of the coat-of-arms of His Highness the Rao.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Extract from the Proceedings of the Government of India, Department of Revenue and Agriculture, No. $\frac{1315}{8}$ M. & E., dated 28th March 1894.

MUSEUMS and EXHIBITIONS.

READ—

Resolution of the Government of India in the Department of Revenue and Agriculture, No. 7--3, dated 19th February 1894, intimating the arrangements that had been made by the Government of India in connection with the Antwerp Exhibition.

RESOLUTION.

In continuation of the Resolution read in the preamble, the Government of India desire to intimate that they have availed themselves of the services of Mr. Gerald R. deCourcy-Perry, Her Majesty's Consul-General at Antwerp, as Commissioner for the Government of India at the Exhibition, to officially represent their interests at the Exhibition.

ORDER.—Ordered that this Resolution be published in the Supplement to the *Gazette of India* for general information, and that copies be forwarded to all Local Governments and Administrations with the request that it be republished in the local Gazettes.

(True Extract.)

M. FINUCANE,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weather Review of India for the week ending at 8 a.m. Saturday, March 17th, 1894.

General Summary.—The first part of the week was marked by anti-cyclonic conditions prevailing in Northern India, accompanied by unusually low temperatures and generally fine weather. On the 15th the anti-cyclonic conditions began to give way and there was a rapid increase of temperature, which continued to the end of the week, giving rise to irregular changes of pressure which in their turn, caused slightly unsettled weather with local thunderstorms and duststorms over a large part of the country. On the 17th a slight depression appeared over Malabar which gave moderately heavy rain in Southern India and Ceylon. By the close of the week ordinary hot-weather conditions were established over the greater part of the country. The mean temperature for the whole week for the whole of India was nearly 2° below normal.

Daily Summary.—*Sunday.*—Pressure increased rapidly in the East Punjab and Rajputana and slightly to rapidly at the Punjab Hill stations, but gave way slightly at the North-Western Provinces Hill stations. The depression noticed the day before had thus filled up to a great extent and had moved eastwards. Pressure also had given way in North-Eastern India and a shallow depression covered Chota Nagpur. Winds had strengthened on the Bengal and Orissa coasts. Thunderstorms with hail and snowstorms were reported from the Upper India Hill stations and rain from a few other stations. Trivandrum received 1.47 inches. Strongly marked anticyclonic condition obtained in North-Western India.

Monday.—Pressure continued considerably in defect at the Upper India Hill stations; but higher pressure than usual, accompanied by a continuance of anticyclonic conditions, prevailed in North-Western India. The depression in Chota Nagpur had partially filled up and had moved eastwards to East Bengal. Strong westerly winds were blowing in the Gangetic plain and had extended into West Bengal; and northerly winds were reported from False Point, Saugor Island, and from stations in Central India, the Central Provinces, and on the Sind and Kathiawar coasts. These caused an unusually large decrease of humidity at many stations, at several the decrease exceeding 50. The lowest humidity percentage recorded was 11 at Hyderabad (Sind). Thunderstorms and rain were reported from some stations in Bengal and Assam and from Colombo. Calcutta received 1.01 inches. Unusually cool weather prevailed over Northern and Central India.

Tuesday.—The decrease of temperature in North-Eastern India caused a rapid rise of pressure in that area and pressure was there considerably in excess. Winds had fallen off in strength in Northern India, and the great majority of the Punjab stations reported calms. Light showers fell in Baluchistan, Sibsagar, and Gnatong. Chittagong received 1.80 inches.

Wednesday.—Pressure increased briskly in the Punjab and Upper Sind, thus emphasizing the anticyclonic conditions in Northern India. Pressure was

everywhere above the normal. Southerly winds were re-established on the Bengal and Orissa coasts, but were feeble in strength. Very light showers of no importance were reported from stations in the North Punjab.

Thursday.—Pressure changed very irregularly, and differed considerably in amount at neighbouring stations. It continued considerably above the normal in the North Punjab and North-Eastern India, but anticyclonic conditions were giving way slowly in Northern India. Winds increased in strength in the Bengal and Orissa coast districts. The humidity percentage was very low in Central India, Berar, and the Central Provinces; Pachmarhi registering 19 and Khandwa 20 per cent. Light showers were reported from a few stations.

Friday—The barometer continued to change irregularly, but generally by small amounts, and the distribution of pressure was practically unchanged. Winds were very unsteady on the Madras and Bombay coasts. Light rain of no great importance fell in Upper India and in the extreme south.

Saturday.—Pressure increased in North-Western India and was considerably in excess in that part of the country, but it had commenced to give way in North-Eastern India and was normal in that area. Barometric changes in the Peninsula were irregular and a shallow depression was formed off the Malabar coast, giving moderately heavy rain in Southern India and West Ceylon. Tinneveli received nearly 3 inches, Trivandrum 2·14 inches, and Colombo 1·81 inches. Abnormal northerly winds continued in Sind and Kathiawar due to the high pressure conditions in Upper India. Duststorms and thunderstorms occurred in Berar and the Central Provinces.

Temperature.—The following table shows the variations of the mean temperature from the normal on each day of the week for the different Provinces of India :—

PROVINCE.	MARCH 1894.							Mean variation of week.
	11th.	12th.	13th.	14th.	15th.	16th.	17th.	
Burma	− 0·2	0	+ 0·4	0	− 1·2	− 0·4	+ 0·5	− 0·1
Bengal and Assam	+ 0·2	− 2·1	− 5·7	− 3·6	− 1·8		+ 0·9	− 1·8
North-Western Provinces and Oudh						− 0·6		
Punjab	− 3·3	− 8·3	− 7·1	− 4·3	− 2·2	+ 1·2	+ 2·2	− 3·1
Bombay	− 9·1	− 8·3	− 5·0	− 3·5	+ 0·8	− 2·8	− 1·6	− 4·2
Central Provinces and Berar	− 0·8	− 3·0	− 1·0	− 0·3	+ 1·0	+ 1·7	+ 1·7	− 0·1
Central India and Gujarat	− 1·3	− 5·7	− 7·1	− 3·2	− 1·5	+ 1·8	+ 4·0	− 1·9
Sind and Rajputana	− 7·2	− 9·7	− 8·8	− 3·4	− 0·1	+ 2·2	+ 3·8	− 3·3
Madras	− 10·4	− 9·0	− 5·2	− 1·0	+ 1·0	+ 3·0	+ 2·5	− 2·7
	+ 1·5	+ 1·2	+ 1·4	+ 0·2	− 1·0	− 1·4	− 1·7	0
MEAN FOR WHOLE OF INDIA	− 3·4	− 5·0	− 4·2	− 2·1	− 0·5	+ 0·5	+ 1·4	− 1·9

The mean temperature for the whole of India was considerably below the normal during the first three days of the week, but it rose rapidly on the 14th and continued to rise steadily till the close of the week, when it was 1·4° in excess. In the Punjab temperature was in defect on every day of the week, though the defect decreased from as much as 9·1° on the 11th to only 1·6° on the 17th. The greatest differences in temperature, however, occurred in Sind and Rajputana where temperature ranged from 10·4° below normal at the commencement of the week to 3° above on the 16th. In Burma and Madras the variations were small, and the mean temperature for the whole week was normal

in these provinces and in Bombay. The mean temperature for the whole week for the whole of India was $1^{\circ}9'$ in defect.

Rainfall.—The rainfall of the week has been below the normal. Of the 52 rainfall divisions only 21 received rain, the average fall for the week not exceeding a tenth of an inch in the case of 12 of them. Only two received over an inch, namely, Madras (South) 1.46 inches and Assam (Surma) 1.14 inches. The fall exceeded the normal in 8 divisions, *viz.*, East Bengal, Khandeish, Berar, Central Provinces (West); and, in the south, Malabar, Mysore East Coast (South) and Madras (South). In Madras (South) the excess amounted to 1.26 inches and in Malabar 0.49 inches: in all the other divisions the excess was very small, only in one case exceeding a tenth of an inch. From the following rainfall table it will be seen that during the period 4th to 17th March the rainfall has been in excess in most divisions of the Punjab, in the submontane (B) division of the North-Western Provinces, in East Bengal, Central Provinces (West); and in Malabar, East Coast (South), and Madras (South). The variations from the normal are, however, in all cases small.

The stations at which the largest amounts were received during the week are Tenkarai (Tinneveli) 4.11 inches, Trivandrum 3.86 inches, and Tinneveli 3.02 inches, of which nearly 3 inches fell on one day, the 17th March.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 17TH MARCH 1894.			RAINFALL DATA FROM 4TH MARCH TO 17 H MARCH 1894.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall. 4th March to 17th March.	Excess of defect o (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0	0'06	—0'06	0	0'08	—100
	Lower Burma	0	0	0	0	0	0
	Central ditto	0	0'04	—0'04	0	0'06	—100
	Upper ditto	0'01	?	?	0'63	?	?
	Arakan	0	0'07	—0'07	0'06	0'13	—54
BENGAL AND ASSAM	Eastern Bengal	0'68	0'60	+0'08	2'36	1'05	+125
	Assam (Surma)	1'14	2'00	—0'86	2'63	3'24	—19
	Ditto (Brahmaputra)	0'50	0'90	—0'40	1'28	1'49	—14
	Deltaic Bengal	0'21	0'30	—0'09	0'65	0'65	0
	Central ditto	0	0'19	—0'19	0'08	0'39	—79
	North ditto	0	0'28	—0'28	0'02	0'50	—96
	Orissa	0'01	0'17	—0'16	0'23	0'45	—49
	Chota Nagpur	0	0'35	—0'35	0'01	0'66	—99
	Bihar (South)	0	0'07	—0'07	0'01	0'20	—95
	Ditto (North)	0	0'06	—0'06	0	0'23	—100
NORTH-WESTERN PROVINCES AND ODH.	North-Western Provinces (East). . . .	0	0'04	—0'04	0'09	0'13	—31
	North-Western Provinces (Submontane) (a). . . .	0	0'04	—0'04	0'02	0'17	—88
	Oudh (South)	0	0'05	—0'05	0'02	0'17	—88
	Ditto (North)	0'02	0'09	—0'07	0'22	0'26	—15
	North-Western Provinces (Central). . . .	0	0'03	—0'03	0'08	0'16	—50
	North-Western Provinces (West). . . .	0	0'06	—0'06	0'10	0'22	—55
	North-Western Provinces (Submontane) (b). . . .	0'01	0'30	—0'29	0'88	0'77	+14
PUNJAB	Punjab (South)	0	0'13	—0'13	0'11	0'29	—62
	Ditto (Central)	0	0'13	—0'13	0'23	0'32	—28
	Ditto (Submontane)	0	0'21	—0'21	0'79	0'65	+22
	Ditto (Hill Districts)	0'13	0'79	—0'66	3'37	1'65	+104
	Ditto (North-West)	0'26	0'28	—0'02	1'64	0'78	+110
	Ditto (West)	0'05	0'09	—0'04	0'72	0'25	+188
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0'70	0'21	+0'49	0'72	0'32	+125
	Madras (South Central)	0'10	0'11	—0'01	0'11	0'22	—50
	Coorg	0	0'22	—0'22	0	0'44	—100
	Mysore	0'05	0'04	+0'01	0'05	0'11	—55
	Konkan	0	0	0	0	0'01	—100
	Bombay-Deccan	0	0'02	—0'02	0	0'03	—100
	Hyderabad (North) . . . .	...	...	...	...	...	...
	Khandesh	0'03	0	+0'03	0'03	0	...
CENTRAL PROVIN- CES AND BERAR.	Berar	0'04	0'03	+0'01	0'04	0'05	—20
	Central Provinces (West)	0'10	0'02	+0'08	0'10	0'04	+150
	Ditto ditto (Central)	0'04	0'12	—0'08	0'08	0'20	—60
	Ditto ditto (East)	0	0'16	—0'16	0'01	0'38	—97
BOMBAY (NORTH)	Gujarat	0	0	0	0	0	0
	Kathiawar	0	0'02	—0'02	0	0'08	—100
	Sind	0'01	0'04	—0'03	0'03	0'19	—84
RAJPUTANA AND CENTRAL INDIA.	Central India (East). . . .	0	0'02	—0'02	0	0'04	—100
	Rajputana (East), Central India (West). . . .	0	0'04	—0'04	0'05	0'10	—50
	Rajputana (West)	0	0'01	—0'01	0	0'02	—100
MADRAS	East Coast (North)	0	0'08	—0'08	0'11	0'21	—48
	Ditto ditto (a)	0	0'15	—0'15	0	0'16	—100
	Hyderabad (South)	0	0'27	—0'27	0	0'35	—100
	Madras (Central)	0	0'04	—0'04	0	0'06	—100
	East Coast (Central)	0	0'04	—0'04	0	0'11	—100
	Ditto (South)	0'16	0'02	+0'14	0'16	0'11	+46
	Madras (South)	1'46	0'20	+1'26	1'46	0'36	+306

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Simla, the 22nd March 1894.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 24th March.*—Heavy showers in the Nilgiris, and the Southern, and parts of West coast and Central districts. Cultivation generally at a standstill, except under wells. Standing crops generally good, except cotton in parts. Harvest almost over, yielding about average. Pasture scarce, but fodder sufficient and cattle in good condition. Prices almost unaltered, though slightly easier in the Central and Southern districts.

Bombay.—*For week ending 28th March.*—Rain generally slight in parts of thirteen districts. Standing crops damaged by blight, frost, hail, or rain in parts of three districts; otherwise good, except cotton in parts of Gujrat. Reaping of late crops progressing throughout the presidency, and ploughing and sowing operations in progress in eight districts. Cotton-picking progressing in five districts. Prices steady, except in one district. Agricultural stock good, and fodder sufficient, except in parts of Baroda. Numbers on relief works in Baroda 670.

Bengal.—*For week ending 24th March.*—There was practically no rain during the week. In some districts rain is required for spring rice and for the cultivation of lands for autumn rice and jute. In North and East Bengal the sowing of autumn rice and jute has begun. The spring harvest is in full progress, and prospects are generally good, except in Noakhali and Chittagong, where the crop lately suffered from excessive rain. In Nadia the outturn of the spring crops is estimated to be below the average. The collection of opium is nearly finished; the yield has been reduced by blight, the loss being considerable in Shahabad and about one-third in Sewan. A good crop of *Mahua* (*Bassia latifolia*) is being gathered in Chota Nagpur and the Sonthal Parganas. Fodder and water are generally sufficient. Cattle are in good condition, except in parts of the Madaripur Sub-division of Faridpur. Prices of common rice are stationary.

North-Western Provinces and Oudh.—*For week ending 28th March.*—Weather clear and seasonable. Spring harvesting continues and threshing operations commenced in places. Opium collections nearing completion. Sowing and irrigation of sugarcane in progress. Slight damage has been caused by hail in part of the Almora district and in a few villages in the Saharanpur district. Prospects good. Supplies and fodder abundant. Prices fairly steady, but are falling in Lucknow, Partabgarh, and Aligarh.

Punjab.—*For week ending 28th March.*—Light rain fell in seven districts. Sowings of extra spring crops in progress. Sugarcane juice being expressed. Land is being prepared for the coming autumn crops. Cotton cultivation commenced. Condition of standing crops good. Crops have been injured by field rats in parts of Lahore. The recent rain has produced rust in parts of Dera Ismail Khan. Cattle generally in good condition, and fodder is said to be sufficient throughout the province. The poppy crop is in good condition. Prices stationary in four districts; falling elsewhere.

Central Provinces.—*For week ending 28th March.*—Weather occasionally cloudy with slight falls of rain in places. Prospects growing very serious in Saugor. Wheat and other winter crops in Damoh a complete failure. Linseed very considerably damaged in Damoh and Jubbulpore. The pulse crops are very fair. Fears are entertained that the supply of fodder will probably run out in Saugor as there will be little or no chaff. Prospects fair in Nagpur and Chhattisgarh country.

Burma.—*For week ending 24th March.*—A slight shower of rain fell in Yeu only. In Lower Burma harvesting of wet-weather paddy completed everywhere. In Upper Burma cultivation of dry-weather paddy progressing, and gram and wheat harvest in progress. Standing crops in good condition and prospects generally favourable, except in Pakokku and Myingyan, where the sudden rise of the river has caused some damage. Supply of fodder and water sufficient. There have been slight local fluctuations in the price of paddy in eight districts and a considerable fall in the price of rice in Pakokku and the Southern Shan States; elsewhere prices are stationary.

Assam.—*For week ending 27th March.*—Weather warm. Early rice ploughing and sugarcane-pressing continue. Tea-plucking commenced. Condition of cattle good. Fodder and water sufficient.

Mysore and Coorg.—*For week ending 28th March.*—**MYSORE:** Crops and prospects good. *Ragi* (*Eleusine coracana*) harvested in parts of Bangalore. Rice sown in parts of Tumkur and Shimoga. Prices fallen in two districts.

COORG: Rain excessive in some parts. Manuring of rice fields and threshing of *ragi* (*Eleusine coracana*) in progress. Coffee blossomed. Prices stationary. Water and fodder sufficient for cattle.

Berar and Hyderabad.—*For week ending 28th March.*—**BERAR:** Rain-fall moderate during the week. Weather warm. Land being prepared for ensuing crops. Fodder reported scanty in parts of the Akola district. Water-supply sufficient. Slight variation in the price of wheat in one taluka only.

HYDERABAD: No rain during the week. Harvesting of spring crops continues. Weeding of hot-weather crops in progress. Prices steady.

Central India.—*For week ending 28th March.*—Report not received.

Rajputana.—*For week ending 28th March.*—Agricultural operations, standing crops, and cattle, generally satisfactory. Prospects generally good, but damage to crops from rats and insects is reported from Marwar, Ajmere, and Dholepore. Signs of scarcity in some villages of Bikaner. Harvesting continues. Pasturage or fodder sufficient. Prices falling in three States; steady elsewhere.

Kashmir.—**KASHMIR VALLEY.**—*For week ending 27th March.*—Weather again fine. Prospects of spring crops good. Rapeseed healthy. Ploughings for autumn crops going on. Water ample. Prices stationary.

JAMMU PROVINCE.—*For week ending 22nd March.*—Weather bad in Skardu; snowfall unusually heavy and spring sowings delayed. In other districts crops fair. Prices stationary.

Nepal.—*For week ending 24th March.*—Weather fine and warm. Prospects fair.

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